

UVALDE COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2023

ISSUED BY
COUNTY AUDITOR'S OFFICE

ALICE CHAPMAN
COUNTY AUDITOR
UVALDE COUNTY, TEXAS

UVALDE COUNTY, TEXAS
 ANNUAL COMPREHENSIVE FINANCIAL REPORT
 for the Year Ended September 30, 2023

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INTRODUCTORY SECTION



COUNTY OF UVALDE, TEXAS

May 13, 2024

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

The Honorable Commissioners' Court, Uvalde County, Texas
William R. Mitchell County Judge
John Yeackle County Commissioner, Precinct I
Mariano Pargas County Commissioner, Precinct II
Jerry Bates County Commissioner, Precinct III
Ronnie Garza 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, please find the comprehensive annual financial report of Uvalde County for the fiscal year ended September 30, 2023 in the following pages.

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 designed 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 provides 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.

The goal of the independent audit performed by Ede & Co, CPA firm was to provide reasonable assurance that the financial statements of Uvalde County for the fiscal year ended September 30, 2023 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; along with evaluating the overall financial statement presentation.

Ede & Co, CPA firm concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Uvalde County's financial statements for the fiscal year ended September 30, 2023 are fairly presented in conformity with GAAP.

Profile of the Government

On February 8, 1850, the legislature formed Uvalde County from part of Bexar County, naming it 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 24,564 per the United States 2020 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 is the Commissioners' Court consisting of five members; the County Judge and the Commissioner from each of the four precincts. The Court has only such powers as are conferred upon it by the Constitution, Statutes, or by necessary implication. 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.

The County Judge serves as the budget officer assisted by the County Auditor in counties with a population less than 125,000. The County Judge may also solicit from each department whatever data may be required to prepare an accurate budget. The budget provides a line item basis comparison of proposed expenditures to prior year expenditures. The Commissioners' Court adopts the budget on the fund level. The budget shows as accurately as possible the purpose of each expenditure and the amount of money appropriated.

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. The County Judge files the proposed budget with the County Clerk and posts it on the official county website (<https://uvaldecounty.com>) under the Truth in Taxation tab. 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 adoption of the budget, the County Judge files a copy with the County Clerk and places same on the official County website.

The Commissioners' Court may authorize an emergency expenditure amendment to the original budget in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget with 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 line item to another line 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

Local economy. Tourism is a major part of the Uvalde County economic base, with most of this expansion in the Con Can area. The Uvalde County 4% Hotel Occupancy Tax revenue was \$1,002,275 for the fiscal year ending 9/30/2023. Texas Hill Country River Region contracted for the management of these funds to improve the tourist traffic in the County. Another major project of THCRR is the oversight of the cleanliness of Uvalde County Rivers.

Agriculture is still a mainstay in the area, although water restrictions have affected this industry. This results in the devaluation of land for property tax purposes. The total irrigated cropland acres is 60,539. The total dryland cropland is 59,536 acres. The total wildlife management is 102,465 acres.

The full-time veteran officer has increased services for local veterans, which in turn has been an economic boost to local businesses. The Veteran population served through the Uvalde County office numbers 1427.

The 214-bed Uvalde County Correctional Facility continues to house local, area, and U.S. Federal inmates. Housing Federal inmates generated \$2,892,260 in revenue during this fiscal year.

Uvalde Together Resiliency Center

On May 24, 2022, Uvalde Robb School was the scene of a mass casualty shooting. A total of 21 were killed by a former student. The victims included two teachers and 19 children. The gunman was killed by responding officers. The effect of this horrific tragedy is still being felt throughout the Uvalde community. To that end, the Governor's Office awarded the \$1,500,000 Uvalde Coordinated Response – County Essentials grant for the purchase and renovation of a therapeutic facility. In addition, this grant paid for the autopsies and a contract prosecuting attorney and investigator to assist the district attorney. The Governor's Office awarded a separate \$5,000,000 Uvalde Coordinated Response – Uvalde Family Resiliency Center grant for the operation of the therapeutic facility. May 1, 2023 the Uvalde Together Resiliency Center was opened at 2104 E. Main and began serving citizens. The County of Uvalde partnered with the Family Services Agency, Hill Country Mental Health Agency, the Bluebonnet agency, the Ecumenical Center, Nueva Vida agency, and the Children's Bereavement Center.

Emergency Operations Center Expansion

Uvalde County purchased a new EOC building at 207 S. Getty utilizing ARPA funding. This building will serve as a regional hub for emergency coverage needed due to environmental and other public health safety issues.

Operation Lone Star

The OLS initiative continues to overwhelm the County and adjoining areas. The Governor's Office has issued grants to assist with the apprehension and prosecution of illegal immigrants.

Cash management policies and practices. Commissioners Court pursuant to Section 116.112, Local Government Code, appointed the County Treasurer investment officer, which affords this official the authorization to invest County funds not requiring payment in the short term. The Treasurer may invest those funds as allowed by statute. Commissioners' Court awards the county depository contract every four years. Currently, First State Bank of Uvalde holds the contract.

Long-term financial planning.

Uvalde County issued \$3 million in Certificates of Obligations during 2021 for the following projects:

- Fairplex storage building
- Fairplex additional 25 RV spots
- Jail security surveillance system
- Jail door access/lock system
- Jail inmate transport van
- Road department excavator
- Construction Road department maintenance shop
- Demolition of the old 48 bed jail and construction of a multi office complex

All of the above-referenced projects are completed except for the multi-office complex which has an anticipated completion date of May 2024.

Risk management. The County provides for the management of risks through a combination of self-insurance and traditional insurance. Property and casualty coverage, comprehensive general liability, and public officials' liability coverage continue to be obtainable at reasonable premium rates. Workers Compensation coverage with Texas Association of Counties is partially self-funded.

The County of Uvalde provides group medical benefits to employees on a partially self-funded basis as allowed by statute. Stop-Loss coverage is with ARAN Insurance Underwriters. Uvalde County utilizes a third party administrator to manage the insurance group. The third party administrator is Group & Pension Administrators. The Commissioners' Court appointed an agent-of-record to guide the Court in the complex purchasing decisions required in this area. The County insurance committee consists of the County Judge, County Treasurer, and County Auditor.

Pension and other post-employment benefits. The County of Uvalde continues to provide retirement, disability, and death benefits for all full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The plan provisions adopted by the Commissioners Court are within the options available in the Texas State Statutes governing TCERS. After eight years of service, an employee is considered vested; but, must leave accumulated contributions in the plan to receive employer contributions. The employee members' contribution rate as adopted by Commissioners Court is 7% of gross compensation. The County 2022-2023 employer contribution rate is 10.86%. The County provides an option to employees to participate in COBRA benefits as required by law.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the County of Uvalde for its comprehensive annual financial report for the fiscal year ending September 30, 2022.

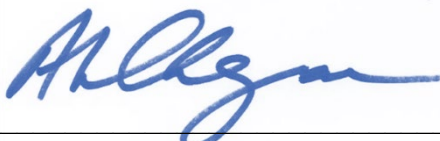
This was the 27th consecutive year that this government has received this prestigious award. To receive this Certificate of Achievement, this government published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

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 Ede & Co, CPAs. The County Treasurer and County Auditor staff are critical in facilitating this report. Additionally, each Uvalde County Elected and Appointed Official along with their respective support staff should be highly commended for their cooperation and courtesy supporting the independent audit effort.

Sincere appreciation is due 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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

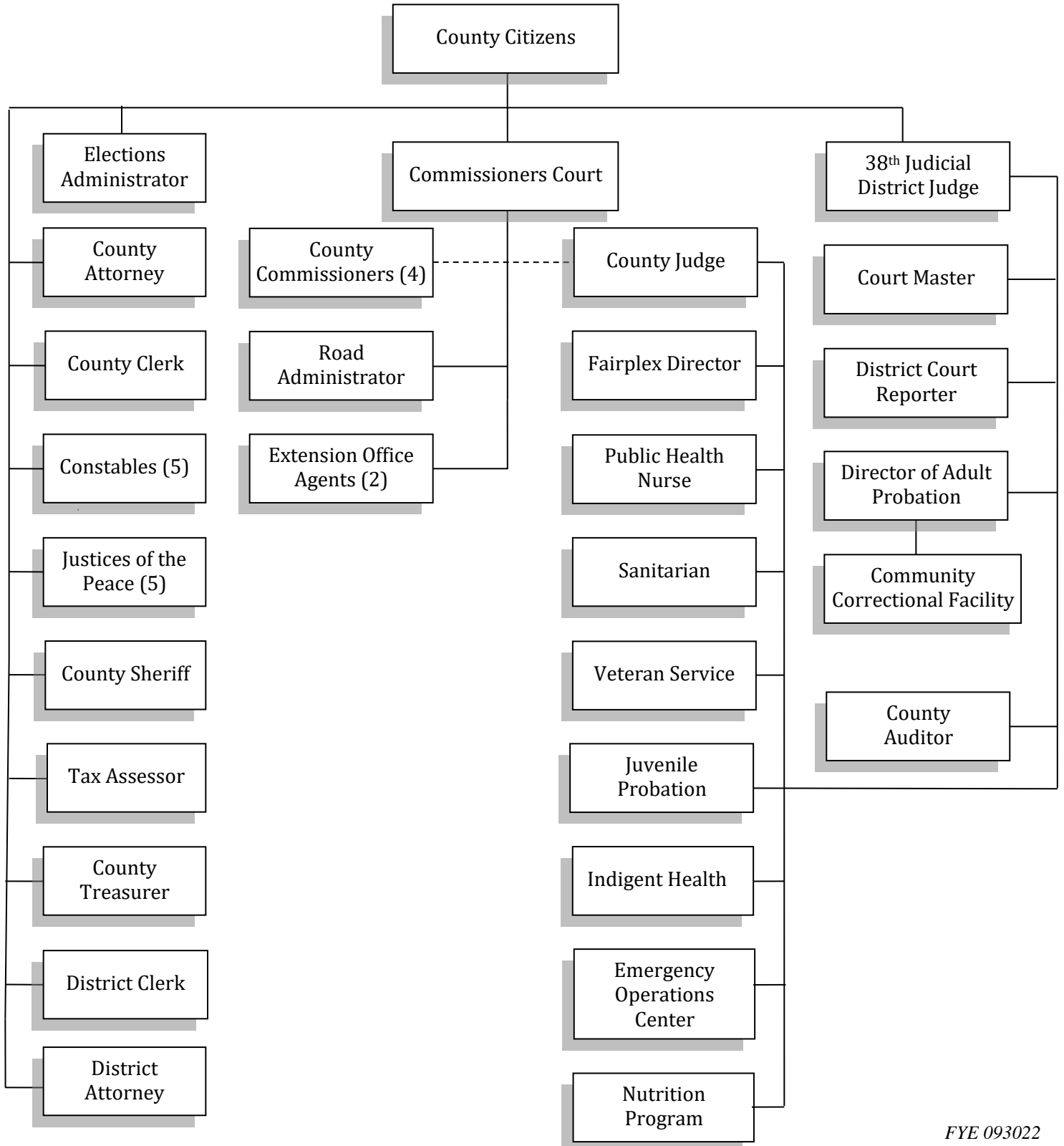
September 30, 2022

Christopher P. Morill

Executive Director/CEO



County of Uvalde Organization Chart



**UVALDE COUNTY, TEXAS
DIRECTORY OF OFFICIALS
FYE 093022**

COMMISSIONERS COURT

William R. Mitchell	County Judge
John Yeackle	Commissioner Precinct No. 1
Mariano Pargas	Commissioner Precinct No. 2
Jerry Bates, Sr.	Commissioner Precinct No. 3
Ronald (Ronnie) Garza	Commissioner Precinct No. 4

DISTRICT COURT

Camile G. DuBose	District Judge, 38 th Judicial District
Christina Busbee	District Attorney
Kelley Kimble	Associate Judge, TITLE IV
Christina Ovalle	District Clerk
Micah Gentry	District Court Reporter
Todd Winslow	Chief Probation Officer

OTHER COUNTY OFFICIALS

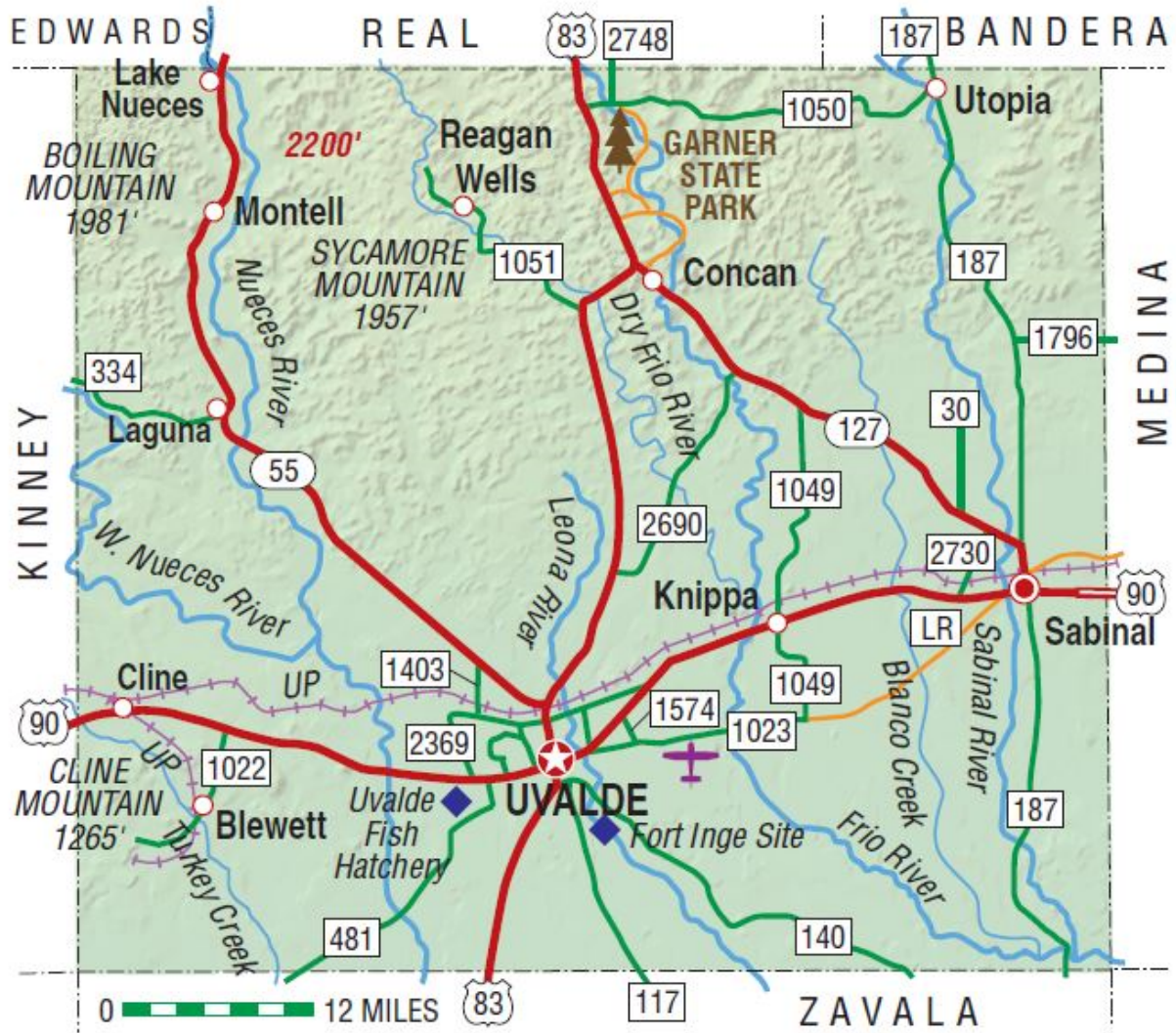
John Dodson	County Attorney
Joni Deorsam	County Treasurer
Rita C. Verstuyft	County Tax Assessor Collector
Valerie Del Toro Romero	County Clerk
Ruben Nolasco	County Sheriff
Dee Kirkpatrick	County Road Administrator
Terri Black, RN	County Public Health Nurse
Rick Coggins	County Sanitarian
Noel Troxclair	County Extension Agent
Malinda (Molly) Flores	County Home Economics Agent
Alice L. Chapman	County Auditor
Melissa Jones	Elections Administrator
Wendy Speer	Fairplex Director

JUSTICES OF THE PEACE

Steve Kennedy	Precinct No. 1
Bobby McIntosh	Precinct No. 2
Ernest (Ernie) Moore	Precinct No. 3
Eulalio (Lalo) Diaz	Precinct No. 4
Roland Sanchez	Precinct No.6

CONSTABLES

Johnny Field	Precinct No. 1
Weldon McCutchen	Precinct No. 2
Bob Cook	Precinct No. 3
David Valdez	Precinct No. 4
Emmanuel Zamora	Precinct No. 6



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FINANCIAL SECTION

EDE & COMPANY, LLC

Certified Public Accountants

Eric Ede, CPA
Donna Ede Jones, CPA
Kevin Ede, CPA

133 N. Camp St.
Uvalde, Texas 78801
Telephone (830) 278-2513
Fax (830) 278-6288
Email ede@edecpa.com

INDEPENDENT AUDITOR'S REPORT

County Commissioners
Uvalde County, Texas
Courthouse Square
Box 4
Uvalde, Tx 78801

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Uvalde County, Texas, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Uvalde County, Texas's basic financial statements as listed in the table of contents.

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, and the aggregate remaining fund information of the Uvalde County, Texas as of September 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Uvalde County, Texas, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Uvalde County, Texas's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the

override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Uvalde County, Texas's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Uvalde County, Texas's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund, Schedule of the County's Proportionate Share of the Net Pension Liability and the Schedule of the County's Contributions for Pensions, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Government 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 an assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Uvalde County, Texas's basic financial statements. The accompanying combining and individual fund Information, other supplementary information, and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 fund information, other supplementary information schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

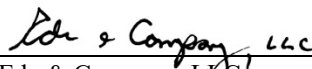
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Introductory and Statistical Sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 24, 2024, on our consideration of the Uvalde County, Texas's 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 solely 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 the effectiveness of the Uvalde County, Texas's 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's internal control over financial reporting and compliance.



Ede & Company, LLC
Certified Public Accountants
Uvalde, Texas

May 24, 2024

UVALDE COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS
Primary Governmental Activities

This management's discussion and analysis (MD&A) of Uvalde County (County) financial performance provide an overview of the County's financial activities for the fiscal year ended September 30, 2023. The MD&A should be read in conjunction with the basic financial statements and the accompanying notes to those financial statements. *All amounts, unless otherwise indicated, are expressed in thousands of dollars.* The MD&A includes comparative data for the prior year.

FINANCIAL HIGHLIGHTS

Government-Wide Financial Statements

- The government-wide total net position increased \$2,561 Thousand from current year operations. Total net position is comprised of:
 - 12.08 % - restricted by external regulators
 - 1.43 % - restricted for construction
 - 0.62 % - restricted for debt
 - 31.75 % - unrestricted deficit funds that may be used to meet ongoing obligations to citizens and creditors.
 - 54.11 % - net investment in capital assets
- Major factors contributing to change in net position are:
 - Pension liability increased from a asset in FY22 to a liability in FY23.
 - Even though the Counties tax rate was decreased, increases in values resulted in tax revenues realized during the period to increase between FY23 and FY22.

Governmental Funds Financial Statements

- The County's governmental funds reported combined fund balances of \$8,615; compared to \$10,498 in the prior year. The components of fund balance are:
 - 25.8% - restricted to nonmajor governmental funds
 - 2.09% - restricted to debt service
 - 10.76% - restricted road and bridge
 - 56.46 - unassigned general fund
 - 4.82% - restricted to construction
- At the end of the current fiscal year, the unassigned fund balance for the general fund was \$5,600 or 29.9% of general fund expenditures and represents a \$1,585 increase compared to the prior fiscal period
- Tax revenues realized during the period increased due to FY23 taxable values increased 4.66% compared to FY22. Increased taxable values were offset by a 15.1% decrease in the County's tax rate.

OVERVIEW OF THE FINANCIAL STATEMENTS

This MD&A is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

Government-wide financial statements. *The government-wide financial statements* are designed to provide readers with a broad overview of the County's finances in a manner similar to private sector business. They present the financial picture of the County from an economic resources measurement focus using full accrual basis of accounting. These statements include all assets of the County (including infrastructure), as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred in regard to inter-fund activity, payables, and receivables.

The *Statement of Net Position* presents information on the assets, deferred outflows of resources, liabilities, and deferred inflows of resources for the County and its component unit. Components of net position exclude fiduciary accounts. Increases or decreases in net position contrasted with budgetary decisions serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *Statement of Activities* presents information showing how net position changed during the most recent fiscal year using accrual basis of accounting. 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 result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other business functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the County include general government, public safety, highways and streets, public welfare, health, judicial, and education.

Fund financial statements. A *fund* is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance and related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. Unlike government-wide financial statements, however, 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. In particular, unrestricted, unassigned, assigned, and committed fund balances may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in 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 the comparison between *governmental funds* and *governmental activities*.

The County maintains individual governmental funds (excluding fiduciary funds) special revenue funds, and the following major funds: General Fund, Road & Bridge, American Rescue Plan, Debt Service, Major Grants, and County Building Improvements. Information is presented separately in the governmental fund balance sheet and governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Road & Bridge, American Rescue Plan, Debt Service, Major Grants, and County Building Improvements, which are classified as major funds. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this Annual Comprehensive Financial Report.

Proprietary funds. *Proprietary funds* provide the same type of information as government-wide financial statements, only in more detail. The Internal Service Fund (a type of proprietary fund) is used to report activities that provide supplies and services for other programs and activities – such as the County's self insurance program (including workers' compensation) and employee benefits. Because these services predominantly benefit governmental rather than business-type functions, the Internal Service Fund is reported with *governmental activities* in the government-wide financial statements.

Fiduciary funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its operations. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to the basic 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.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning pension benefits for the County, and General Fund budgetary schedules.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The County's net position on September 30, 2023, and 2022 are summarized as follows:

		Governmental Activities		
		2023	2022	% Change 2023-2022
Current & Other Assets	\$	13,811	\$ 15,214	-9.2%
Resticted Assets		180	32	464.0%
Pension Asset		-	3,530	-100.0%
Capital Assets		33,389	30,930	7.9%
Total Assets		<u>47,381</u>	<u>49,706</u>	<u>-4.7%</u>
Deferred Outflows of Resources				
Deferred Loss on bond Refunding		759	834	-9.0%
Deferred Outflow - Pensions		2,817	2,350	19.9%
Total Deferred Outflows of Resources		<u>3,576</u>	<u>3,184</u>	<u>12.3%</u>
Current Liabilities				
Current Liabilities		177	488	-63.7%
Long-Term Liabilities		21,573	19,772	9.1%
Total Liabilities		<u>21,750</u>	<u>20,260</u>	<u>7.4%</u>
Deferred Inflows of Resources				
Deferred Inflow - Pensions		208	6,707	-96.9%
Total Deferred Outflows of Resources		<u>208</u>	<u>6,707</u>	<u>-96.9%</u>
Net Position				
Invested in Capital Assets, net of related debt		15,692	12,004	30.7%
Restricted		4,099	8,003	-48.8%
Unrestricted		9,207	5,917	55.6%
Total net position		<u>28,998</u>	<u>25,924</u>	<u>11.9%</u>

The financial reporting model focuses on net position and serves as a useful indicator of a government's financial position. Categories of net position are unrestricted, restricted (subject to external restrictions as to how it may be used), or net investment in capital assets. Pension and deferred inflows increase due to a large increase in net differences between pension projected and actual earnings. Current and other liabilities remained level between FY23 and FY22.

Additionally, long-term liabilities remained level between FY23 and FY22. However, various components of long-term liabilities changed as mentioned earlier.

The largest portion of net position reflects investments in capital assets (e.g., land, buildings, machinery, and equipment), less outstanding debt used to acquire those assets. Current activity for capital assets reflects increases in construction in progress for major building improvements, purchases of machinery and equipment, and execution of a lease. Capital assets are used to provide services to citizens; consequently, these assets are *not* available for future spending. Although

investments in capital assets are reported net of related debt the County’s philosophy is “pay-as-you-go.” Resources needed to repay any necessary debt must be provided from other sources; capital assets are not expected to be used to liquidate these liabilities.

A portion of Net Position represents resources subject to external restrictions such as statutory requirements, bond covenants, or grantor conditions, which limit use.

Governmental activities. Program revenues and expenses are presented net of interfund eliminations. Key elements for the years ended September 30, 2023, and 2022 are as follows:

Table A-2
Uvalde County, Texas
Change in Net Position

	Governmental Activities		
	2023	2022	% Change 2023-2022
Revenues:			
Program Revenues:			
Charges for Services	\$ 4,933	\$ 7,338	-32.8%
Operating Grants and Contributions	3,620	1,915	89.0%
Capital Grants and Contributions	1,314	-	100.0%
General Revenue			
Property Taxes	17,292	15,460	11.9%
Sales Taxes	2,753	4,640	-40.7%
Other Taxes	1,010	2,108	-52.1%
Investment Earnings	209	46	354.3%
Miscellaneous	1,435	681	110.7%
Total Revenue	<u>32,566</u>	<u>32,188</u>	<u>1.2%</u>
Expenses:			
General Administration	4,693	4,566	2.8%
Legal	841	427	96.9%
Judicial	2,752	2,568	7.2%
Financial Administration	602	1,697	-64.5%
Public Facilities	1,896	1,557	21.7%
Public Safety	11,033	8,959	23.2%
Public Transportation	3,225	2,821	14.3%
Environmental Protection	207	346	-40.2%
Cultural and Recreation	1,562	1,532	2.0%
Health and Welfare	2,626	3,646	-28.0%
Conservation - Agriculture	128	182	-29.5%
Interest and Fiscal Charges	440	746	-41.1%
Total Expense	<u>30,005</u>	<u>29,047</u>	<u>3.3%</u>
Increase (Decrease) in Net Position	2,561	3,141	-18.5%
Net Position- Beginning	26,053	22,783	14.4%
Prior Period Adjustment	385	-	100.0%
Net Position - Ending	<u>28,998</u>	<u>25,924</u>	<u>11.9%</u>

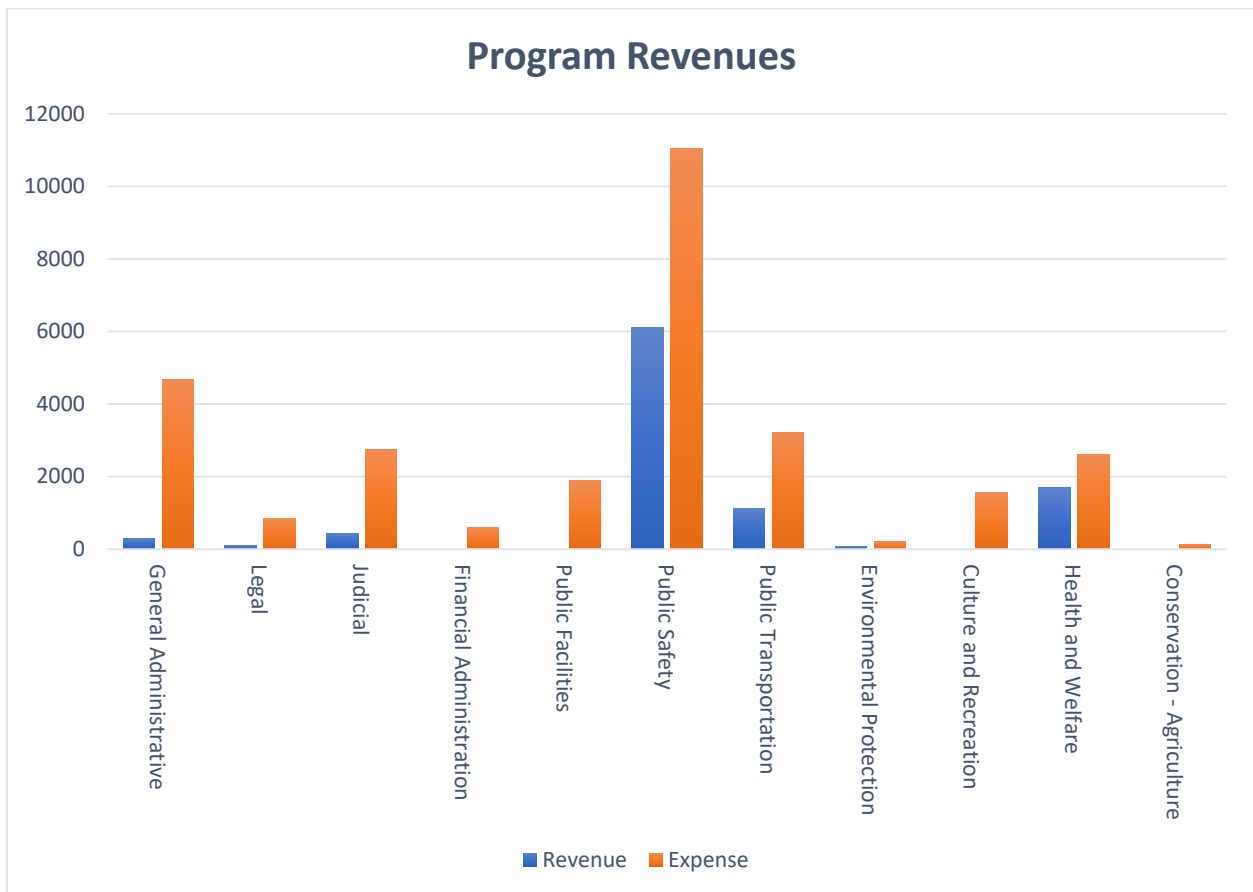
General Revenues and Program Revenues

General Revenue

General revenues are not assigned to support a specific function but are available to provide financial resources as necessary. Included in general revenues are ad valorem taxes, other tax-related revenues, interest earned from investments, and miscellaneous income. General revenues increased significantly due to increase in property tax revenue as the result of increases in property valuations:

Program Revenue

Program revenues increased between FY23 and FY22.



Program revenues of \$9,867 Thousand less expenses of \$30,005 Thousand for FY23 was a net expense of \$20,138 Thousand. Program revenue less expenses was a net expense of \$19,793 Thousand in 2022. Changes between FY23 and FY22 of Governmental Activities, while minor, the following impacted Governmental Activities:

- The Pension liability increased from an asset in FY22 to a liability in FY23. This was due to lower net investment gains in FY23 as compared to FY22.

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted, the County uses *fund accounting* to ensure and demonstrate compliance with financial and related legal requirements. Fund accounting budget controls and fiscal responsibility are the frameworks of the County’s strong fiscal management and accountability.

Governmental funds. The general government functions are reported in the General, Special Revenue, Debt Service, and Capital Project Funds. The focus of the County’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County’s annual financing and budgeting requirements. In particular, *unrestricted, unassigned, assigned, restricted, and committed fund balances* may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

The County’s aggregate governmental fund balance decreased \$2,268 Thousand in the current fiscal year to \$8,615 Thousand.

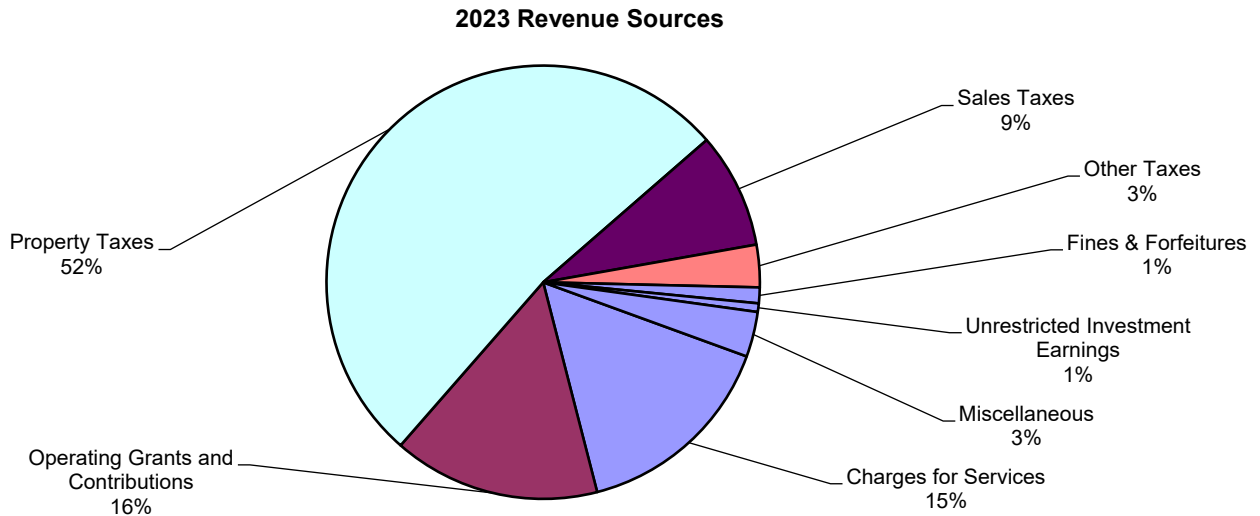
The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$5,601 in contrast to \$4,016 in the prior year.. Increased tax revenue accounted for the majority of the unassigned fund balance increase.

Major Grants Fund includes several federal and state grant programs governed by rules and regulations of the grantor agencies, including funding for the CARES Act-Coronavirus Relief Fund for State and Local Governments.

The following table presents the amount of revenues from various sources, as well as increases or decreases from the prior year.

Governmental Funds- (Revenues Classified by Source)				
	2023	2022	Increase (Decrease)	Percent Change
Property Taxes	16,678	15,460	(1,218.16)	-7.88%
Sales Taxes	2,753	4,640	1,887.07	40.67%
Other Taxes	1,010	2,108	1,098.31	52.10%
Unrestricted Investment Earnings	205	46	(159.31)	-346.32%
Miscellaneous	1,073	681	(391.61)	-57.50%
Total	21,719	22,935	\$ 1,216.31	

Revenues Classified by Source – Governmental Activities – FY23



The following table presents expenditures by function compared to prior year amounts.

Expenses:	Expenditures by Function- Governmental Funds (in thousands)		
	2023	2022	% Change
General Administration	4,734	4,798	-1.3%
Legal	904	414	118.2%
Judicial	2,657	2,536	4.8%
Financial Administration	621	1,753	-64.6%
Public Facilities	1,793	1,389	29.1%
Public Safety	12,181	8,725	39.6%
Public Transportation	3,535	2,733	29.3%
Environmental Protection	208	371	-44.0%
Culture and Recreation	1,409	1,300	8.4%
Health & Welfare	2,845	3,173	-10.3%
Conservation - Agriculture	119	179	-33.5%
Capital Outlay	1,590	2,613	-39.2%
Interest and Fiscal Charges	1,690	1,774	-4.7%
Total Expense	34,287	31,758	8.0%

GENERAL FUND BUDGETARY HIGHLIGHTS

Highlights from Uvalde County FY22 Budget include the following:

- The tax rate was set at .6915 which decreased from a tax rate in effect from the previous year.

General Fund

Budgeted revenues totaled \$21,046 Thousand and actuals totaled \$20,424 Thousand. Budgeted revenues compared to actual revenues, was a \$622 Thousand negative variance.

Budgeted expenditure totaled 19,880 Thousand and actuals totaled \$18,674 Thousand. Budgeted revenues compared to actual revenues, was a \$1,207 Thousand positive variance.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Debt. At the end of the current fiscal year, Uvalde County, Texas had total bonded debt outstanding of \$17,195. Of this amount, \$17,195 comprises debt backed by the full faith and credit of Uvalde County, Texas. More detail information regarding debt may be found in the notes to the financial statements, as listed in the table of contents.

Capital assets. The capital assets of the County are those assets (land, buildings, improvements, and machinery and equipment (M&E)) that are used in the performance of the County's functions. Capital assets also include infrastructure assets – roads and bridges. On September 30, 2023, net capital assets of the governmental activities totaled \$33,389, reflecting a net increase of \$2,459. Depreciation and amortization of capital assets (except for infrastructure assets, which are reported under the Modified Approach basis) is recognized in the government-wide financial statements. FY23 depreciation and amortization for buildings, improvements, and M&E totaled \$2,054. More detail information regarding capital assets may be found in the notes to the financial statements, as listed in the table of contents.

Table A-4
Uvalde County's Capital Assets

	Governmental Activities		% Change 2023-2022
	2023	2022	
Land	\$ 1,404	\$ 1,404	0.0%
Construction in Progress	1,952	362	0.0%
Infrastructure	6,367	6,367	0.0%
Building and Improvements	31,773	30,859	3.0%
Machinery & Equipment	9,465	7,797	21.4%
Right to Use Assets	338	299	12.9%
Totals at historical cost	51,299	47,088	8.9%
Total Accumulated Depreciation	(17,910)	(15,859)	12.9%
Net Capital Assets	\$ 33,389	\$ 30,930	7.9%

ECONOMIC FACTORS AND NEXT YEAR'S GENERAL FUND BUDGET

The Uvalde County General Fund budget is developed annually and intended to provide efficient, effective, and controlled usage of the County's resources, as well as a means, to accomplish the highest priorities of the Uvalde County Commissioners. Through the budget, the County Commissioners set the direction of the County, allocate its resources, and establish its priorities.

Highlights from Uvalde County FY2024 Budget include the following:

- The overall tax rate decreased from \$0.6915 per \$100 in 2023 to \$0.5872 per \$100 in the 2024 tax year.
- Taxable values increased from 2023 to 2024.
- General fund budgeted revenues are \$22.750 and general fund budgeted expenses are \$22,750.

REQUEST FOR INFORMATION

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, 2023

	Primary Government	
	Governmental Activities	Total
ASSETS		
Cash and Cash Equivalents	\$ 7,899,789	\$ 7,899,789
Receivable (net of allowances for uncollectible)	5,911,677	5,911,677
Restricted Assets		
Cash and Cash Equivalents	180,481	180,481
Capital Assets		
Land	1,404,101	1,404,101
Construction in Progress	1,952,182	1,952,182
Infrastructure (Net)	3,445,999	3,445,999
Buildings (Net)	23,594,243	23,594,243
Right to Use Assets (Net)	238,113	238,113
Machinery and Equipment (Net)	2,754,074	2,754,074
Total Assets	47,380,659	47,380,659
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows - Pension	2,817,063	2,817,063
Deferred Loss on Bond Refunding	758,837	758,837
Total Deferred Outflow of Resources	3,575,900	3,575,900
LIABILITIES		
Accounts Payable	\$ 176,954	\$ 176,954
Accrued Interest Payable	-	-
Noncurrent Liabilities		
Net Pension	3,117,523	3,117,523
Compensated Absences	280,612	280,612
Due Within One Year	16,909,462	16,909,462
Due in More than One Year	1,265,832	1,265,832
Total Liabilities	21,750,383	21,750,383
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows - Pension	208,233	208,233
Total Deferred Inflow of Resources	208,233	208,233
NET POSITION		
Invested in Capital Assets, Net of Related Debt	15,691,643	15,691,643
Restricted for:		
Archives	517,165	517,165
Construction	415,253	415,253
Debt Service	180,481	180,481
Elections	58,085	58,085
Health	1,111,204	1,111,204
Judicial	-	-
Legal	89,016	89,016
Public Safety	791,454	791,454
Public Transportation	926,781	926,781
Culture and Recreation	9,823	9,823
Unrestricted	9,207,038	9,207,038
Total Net Position	\$ 28,997,943	\$ 28,997,943

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government
					Governmental Activities
Primary Government:					
GOVERNMENTAL ACTIVITIES:					
General Government					
General Administration	4,692,949	307,694	-	-	(4,385,255)
Legal	840,802	70,657	34,680	-	(735,465)
Judicial	2,752,498	208,787	238,513	-	(2,305,199)
Financial Administration	602,188	-	-	-	(602,188)
Public Facilities	1,895,526	-	-	-	(1,895,526)
Public Safety	11,033,136	3,101,914	2,783,275	217,326	(4,930,621)
Public Transportation	3,225,213	1,133,773	-	-	(2,091,440)
Environmental Protection	206,847	68,785	-	-	(138,062)
Culture and Recreation	1,562,008	-	-	-	(1,562,008)
Health and Welfare	2,626,104	41,558	563,088	1,096,844	(924,614)
Conservation-Agriculture	128,385	-	-	-	(128,385)
Interest and Fiscal Charges	439,574	-	-	-	(439,574)
Total primary governmental activities	30,005,230	4,933,167	3,619,556	1,314,170	(20,138,337)
General revenues:					
Taxes:					
					17,292,277
					2,752,927
					1,009,691
					376,742
					208,962
					1,058,261
					22,698,859
					2,560,522
					26,052,755
					384,666
					\$ 28,997,943

The accompanying notes are an integral part of this statement.

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FUND FINANCIAL STATEMENTS

UVALDE COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	General Fund	Road and Bridge Funds	American Rescue Plan	Interest & Sinking Fund
ASSETS				
Cash and Cash Equivalents	\$ 5,315,046	\$ 939,248	\$ 1,014,316	\$ -
Taxes Receivable	1,027,961	231,966	-	-
Allowance for Uncollectible Taxes (Credit)	(59,347)	(12,797)	-	-
Receivables (Net)	395,128	5,505	-	-
Restricted Assets:	-	-	-	-
Cash and Cash Equivalentts	-	-	-	180,481
Total Assets	<u>\$ 6,678,788</u>	<u>\$ 1,163,922</u>	<u>\$ 1,014,316</u>	<u>\$ 180,481</u>
LIABILITIES				
Accounts Payable	\$ 109,390	\$ 17,972	\$ -	\$ -
Bank Overdraft	-	-	-	-
Total Liabilities	<u>109,390</u>	<u>17,972</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable Revenue- Property Taxes	968,614	219,169	-	-
Total Deferred Inflows of Resources	<u>968,614</u>	<u>219,169</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Restricted For:				
Archives	-	-	-	-
Construction	-	-	-	-
Debt Service	-	-	-	180,481
Elections	-	-	-	-
Health	-	-	1,014,316	-
Judicial	-	-	-	-
Legal	-	-	-	-
Public Safety	-	-	-	-
Public Transportation	-	926,781	-	-
Committed				
Culture and Recreation	-	-	-	-
Unassigned	5,600,784	-	-	-
Total Fund Balances	<u>5,600,784</u>	<u>926,781</u>	<u>1,014,316</u>	<u>180,481</u>
Total Liabilities Deferred Inflows and Fund Balances	<u>\$ 6,678,788</u>	<u>\$ 1,163,922</u>	<u>\$ 1,014,316</u>	<u>\$ 180,481</u>

The accompanying notes are an integral part of this statement.

Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
\$ 180,252	\$ 1,966,465	\$ 9,415,327
-	-	1,259,927
-	-	(72,144)
193,696	469,707	1,064,036
-	-	-
-	-	180,481
<u>\$ 373,948</u>	<u>\$ 2,436,172</u>	<u>\$ 11,847,627</u>
\$ -	\$ 49,592	\$ 176,954
-	1,867,608	1,867,608
<u>-</u>	<u>1,917,200</u>	<u>2,044,562</u>
-	-	1,187,783
<u>-</u>	<u>-</u>	<u>1,187,783</u>
-	517,165	517,165
373,948	41,305	415,253
-	-	180,481
-	58,085	58,085
-	96,888	1,111,204
-	(347,806)	(347,806)
-	89,016	89,016
-	791,454	791,454
-	-	926,781
-	9,823	9,823
-	(736,958)	4,863,826
<u>373,948</u>	<u>518,972</u>	<u>8,615,282</u>
<u>\$ 373,948</u>	<u>\$ 2,436,172</u>	<u>\$ 11,847,627</u>

UVALDE COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

Total Fund Balances - Governmental Funds	\$ 8,615,282
 The County uses internal service funds to charge the cost of self-insurance, to appropriate functions in other funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. The net effect of this consolidation is to increase net position.	\$ 557,097
 Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$46,789,163 and accumulate depreciation was \$15,859,539. In addition, long-term liabilities including compensated absences are not due and payable in the current period, and therefore are not reported as liabilities in the funds. The long -term debt was \$18,936,841. The net effect of including the beginning balances for the capital assets (net of depreciation) and long-term debt in the governmental activities is to increase net position.	11,992,783
 Current year capital outlays and long-term debt principal payments are expended in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including the 2023 capital outlays and debt principal payments is to increase net position.	5,759,061
 Included in the items related to debt is the recognition of the District's net pension liability required by GASB 68 in the amount of \$3,117,523 Deferred Resources Inflows of \$208,233, and Deferred Resource Outflow of \$2,817,063. This resulted in a Decrease in Net Position	(508,693)
 The 2023 depreciation expense increased accumulate Depreciation. The net effect on the current year's depreciation is to decrease net position.	(2,054,052)
 Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, eliminating interfund transactions, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase net position.	4,636,465
 Net Position of Governmental Activities	<u><u>\$ 28,997,943</u></u>

The accompanying notes are an integral part of this statement.

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UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2023

	General Fund	Road and Bridge Funds	American Rescue Plan
REVENUES:			
Taxes			
Property Taxes	\$ 11,632,772	\$ 3,208,076	\$ -
Sales Tax	2,752,927	-	-
Other	1,009,691	-	-
Intergovernmental	296,025	-	-
Licenses & Permits	-	-	-
Charges for services	3,719,234	925,306	-
Fines & Forfeitures	376,742	-	-
Interest	174,362	13,737	6,608
Miscellaneous	461,873	-	-
Total Revenue	<u>20,423,626</u>	<u>4,147,119</u>	<u>6,608</u>
EXPENDITURES:			
Current:			
General Government			
General Administration	3,950,964	-	742,062
Legal	838,497	-	-
Judicial	2,081,604	-	-
Financial Administration	621,286	-	-
Public Facilities	797,601	-	-
Public Safety	8,341,256	71,242	844,888
Public Transportation	32,922	3,217,311	284,697
Environmental Protection	95,429	112,243	-
Culture and Recreation	1,280,801	12,479	110,485
Health and Welfare	514,258	8,283	173,000
Conservation-Agriculture	118,912	-	-
Capital Outlay	-	-	-
Debt Service:			
Debt Service - Principal on long-term debt	-	-	-
Debt Service - Interest on long-term debt	-	-	-
Total Expenditures	<u>18,673,530</u>	<u>3,421,558</u>	<u>2,155,132</u>
Excess (Deficiency) Revenues Over Expenditures	<u>1,750,096</u>	<u>725,561</u>	<u>(2,148,524)</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	7,334	-	-
Operating Transfers Out	(213,614)	(979,541)	-
Loan Proceeds	40,702	-	-
Total Other Financing Sources (Uses)	<u>(165,578)</u>	<u>(979,541)</u>	<u>-</u>
Net Change in Fund Balances	1,584,518	(253,980)	(2,148,524)
Fund Balance - October 1 (Beginning)	4,016,266	1,180,761	3,162,840
Prior Period Adjustment	-	-	-
Fund Balance - September 30 (Ending)	<u>\$ 5,600,784</u>	<u>\$ 926,781</u>	<u>\$ 1,014,316</u>

The accompanying notes are an integral part of this statement.

Interest & Sinking Fund	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
\$ 1,837,315	\$ -	\$ -	\$ 16,678,163
-	-	-	2,752,927
-	-	-	1,009,691
-	18,701	4,619,000	4,933,726
-	-	-	-
-	-	288,627	4,933,167
-	-	-	376,742
1,581	3,163	5,856	205,307
-	135,765	474,967	1,072,605
<u>1,838,896</u>	<u>157,629</u>	<u>5,388,450</u>	<u>31,962,328</u>
-	-	40,855	4,733,881
-	-	65,354	903,851
-	-	575,615	2,657,219
-	-	-	621,286
-	-	995,724	1,793,325
-	-	2,924,092	12,181,478
-	-	-	3,534,930
-	-	-	207,672
-	-	5,334	1,409,099
-	-	2,149,044	2,844,585
-	-	-	118,912
-	1,589,829	-	1,589,829
1,257,012	-	-	1,257,012
433,425	-	-	433,425
<u>1,690,437</u>	<u>1,589,829</u>	<u>6,756,018</u>	<u>34,286,504</u>
<u>148,459</u>	<u>(1,432,200)</u>	<u>(1,367,568)</u>	<u>(2,324,176)</u>
-	-	1,387,202	1,394,536
-	-	(201,381)	(1,394,536)
-	-	15,856	56,558
-	-	1,201,677	56,558
148,459	(1,432,200)	(165,891)	(2,267,618)
32,022	1,611,152	495,193	10,498,234
-	194,996	189,670	384,666
<u>\$ 180,481</u>	<u>\$ 373,948</u>	<u>\$ 518,972</u>	<u>\$ 8,615,282</u>

UVALDE COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Total Net Change in Fund Balances - Governmental Funds	\$ (2,267,618)
The County uses internal service funds to charge the cost of certain activities, such as self insurance, to appropriate functions in other funds. The net income (loss) of internal service funds are reported with governmental activities. The net effect of this consolidation is to increase the change in net position.	197,106
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the 2023 capital outlays and debt principal payments is to increase net position.	5,759,061
Current year changes due to GASB 68 required credits to expenses in the amount of \$318,060 resulting in a increase in net position.	318,060
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect on the current year's depreciation is to decrease net position.	(2,054,052)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, eliminating interfund transactions, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to decrease net position.	607,965
Change in Net Position of Governmental Activities	<u><u>\$ 2,560,522</u></u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2023

	Internal Service Funds
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 352,070
Receivables (net of allowance for uncollectable)	205,027
Total Current Assets	557,097
Total Assets	557,097
LIABILITIES	
Current Liabilities	
Accounts Payable	-
Total Current Liabilities	-
Total Liabilities	-
NET POSITION	
Unrestricted Net Position	557,097
Total Net Position	\$ 557,097

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Internal Service Funds
OPERATING REVENUE:	
Charges for Services	4,241,273
Total Operating Revenues	4,241,273
OPERATING EXPENSES:	
Other Services and Charges	4,047,820
Total Operating Expenses	4,047,820
Total Operating Income (Loss)	193,453
NONOPERATING REVENUES (EXPENSES)	
Interest Income	3,653
Total Non Operating Revenue	3,653
Change in Net Position	197,106
Total Net Position - Beginning	359,991
Total Net Position - Ending	\$ 557,097

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Internal Service Funds
<hr/>	
Cash Flows from Operating Activities:	
Cash Received from Users Charges	\$ 4,036,246
Cash Payments for Insurance Claims & Premiums	(4,047,820)
Cash Payments for Other Operating Expenses	<u>-</u>
Net Cash Provided by (Used For) Operating Activities	<u>(11,574)</u>
Cash Flows from Investing Activities:	
Interest Received	<u>\$ 3,653</u>
Net Cash Provided by (Used For) Operating Activities	<u>3,653</u>
Net Increase (Decrease) in Cash and Cash Equivalents:	(7,921)
Cash and Cash Equivalents at Beginning of the Year	<u>359,991</u>
Cash and Cash Equivalents at the End of the Year:	<u><u>\$ 352,070</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities:	
Operating Income (Loss)	\$ 193,453
Effects of Increases and Decreases in Current Assets and Liabilities	
Decrease (Increase) in Receivables	(205,027)
Increase (Decrease) in Accounts Payable	<u>-</u>
Net Cash Provided by (Used for) Operating Activities	<u><u>\$ (11,574)</u></u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF CUSTODIAL NET POSITION
CUSTODIAL FUNDS
YEAR ENDED SEPTEMBER 30, 2023

	Total Custodial Funds
<hr/>	
ASSETS:	
Current Assets	
Cash & Cash Equivalents	\$ 2,972,685
Receivables	-
Total Assets	<u>\$ 2,972,685</u>
 LIABILITIES	
Accounts Payable	\$ -
Due to Others	-
Total Liabilities	<u>\$ -</u>
 NET POSITION	
Restricted for Organizations and Other Governments	<u>\$ 2,972,685</u>
Total Net Position	<u>\$ 2,972,685</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF CHANGE IN CUSTODIAL NET POSITION
CUSTODIAL FUNDS
YEAR ENDED SEPTEMBER 30, 2023

	Total Custodial Funds
<hr/>	
ADDITIONS:	
Collections From Other Governments and Others	\$ -
Interest	507
Total Additions	<u>507</u>
DEDUCTIONS:	
Distributions To Other Governments and Others	<u>8,501,242</u>
Total Deductions	<u>8,501,242</u>
Changes in Fiduciary Net Positions	(8,500,735)
 Total Net Position - October 1 (Beginning)	 2,356,589
 Prior Period Adjustment	 -
 Total Net Position - September 30 (Ending)	 <u>\$ (6,144,146)</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of Uvalde County (County) reflected in the accompanying financial statements conform to generally accepted accounting principles (GAAP) in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB). The most significant accounting and reporting policies of the County are described in the following notes to the basic financial statements.

A. Reporting Entity

The County is a public corporation and political subdivision of the State of Texas (State). The Commissioner's Court is composed of four commissioners and the County Judge is the general governing body of the County in accordance with Article 5, Section 18 of the Texas Constitution. The County provides the following services as authorized by the statutes of Texas: general government (e.g., tax collection, funds investment, etc.), judicial (courts, juries, district attorney, etc.), public safety (sheriff, jail, homeland security, etc.), highways and streets, health, education, and public welfare (e.g., juvenile services and assistance to indigents).

B. Government-Wide and Fund Financial Statements

The government-wide financial statements include the Statement of Net Position and Statement of Activities. Government-wide statements report, except for County fiduciary funds financial activity, information on all of the County activities. The effect of inter-fund transfers has been removed from the government-wide financial statements but continues to be reported in the fund financial statements. However, inter-fund services provided and used are not eliminated in the process of consolidation. Governmental activities are supported mainly by taxes, intergovernmental revenues, and charges for services.

The Statement of Activities presents a comparison between expenses and program revenues for each function of the County's governmental activities of the County. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include a) fees, fines and charges paid by the recipients of goods or services offered by the programs and b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the latter are excluded from the government-wide financial statements. General, Road & Bridge, Debt Service, American Rescue Plan, Major Grant and County Building Improvements Funds are reported as *major governmental funds*. Each major fund is reported in a separate column in the fund financial statements. Other nonmajor funds include Special Revenue and Capital Project Funds. The combined amounts for these funds are reflected in a single column in the fund financial statements.

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2023

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and accrual basis of accounting. This measurement focus is also used for the proprietary fund financial statements. Revenues net of allowances are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Major revenue types, which have been accrued, include district clerk and county clerk fees, justice of the peace fees, revenue from investments, intergovernmental revenue, and charges for services. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

Revenues are classified as program revenues and general revenues. Program revenues include 1) charges for services provided, 2) operating grants and contributions, and 3) capital grants and contributions. General revenues include all taxes, grants, and contributions not restricted to specific programs, investment earnings, and donations of assets.

Governmental fund-level financial statements are reported using current financial resources measurement focus and modified accrual basis of accounting. Revenues are recognized only when they become susceptible to accrual (measurable and available). Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

Unavailable means not available to finance expenditures for the current fiscal period. Unearned refers to funds received before the earnings process is completed. Except for grants, measurable and available revenues include revenues expected to be received within 60 days after the fiscal year's end. Grants policy includes recognition of revenues, so long as such amounts are collectible within 120 days or soon enough afterward to be used to pay liabilities for the current period, and where grant eligibility requirements have been met. Property taxes levied prior to September 30, 2023, and became due October 1, 2023, have been assessed to finance the budget of the fiscal year beginning October 1, 2023, and, accordingly, have been reflected as unavailable revenue and property taxes receivable in the governmental fund financial statements. Receivables and deferred inflows associated with these property taxes are included in the government-wide statements on September 30, 2023.

Expenditures generally are recorded when a fund liability is due and payable; however, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments, are recorded only when the liability has matured and payment is due.

The County reports the following major governmental funds:

General Fund is the general operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Significant revenue sources include property taxes, charges for services, intergovernmental revenues, and investment income of idle funds. Primary expenditures are for general government, public safety, judicial, public welfare, health services, and capital acquisition.

Road and Bridge Fund – The Road and Bridge Fund is a special revenue fund which accounts for the collection and expenditure of those monies designated to be spent for acquisition, construction,

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2023

and maintenance of county roads and bridges. This constitutional fund is primarily financed with fees associated with vehicle registration.

Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The revenue source is primarily property taxes levied specifically for debt service.

American Rescue Plan is used to account for funds received from the U.S. Department of Treasury to be used for the response efforts relating to local fiscal recovery from the COVID-19 pandemic pursuant to the American Rescue Plan Act.

Capital Projects Fund This fund is used to administer bond funds for various projects and equipment purchases.

Other fund types include proprietary and fiduciary funds:

Proprietary Fund financial statements are similar to those often found in the private sector. The measurement focus is based on the determination of net income, financial position, and economic resources. The County's only Proprietary Fund is the Internal Service Fund used to account for the County's medical insurance premiums. Expenses are for claims and administrative expenses.

The Proprietary Fund is accounted for using accrual basis of accounting as follows:

1. Revenues are recognized when earned, and expenses are recognized when liabilities are incurred.
2. Current-year contributions, administrative expenses, and benefit payments, which are not received or paid until the subsequent year, are accrued.

Proprietary funds distinguish operating revenues and expenses from nonoperating. Operating revenues and expenses generally result from providing goods and services in connection with a proprietary fund's principal ongoing operations (e.g., insurance claims and workers' compensation payments).

Fiduciary Funds financial statements include custodial funds used to account for assets held by the County as agents for individuals, private organizations, and other governments and cannot be used to support the County's own programs. Custodial funds do not involve a formal trust agreement.

Custodial funds are custodial in nature (assets equal liabilities) and do not involve the measurement of the results of operations. They include the State Comptroller fund for fees collected due to the state, Community Supervision and Corrections fund for activities of a state agency with funds in the County depository and Other Custodial fund for funds collected and held for others.

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2023

D. Assets, Liabilities, and Net Position

1. Cash, Cash Equivalents, and Investments

The government's cash and cash equivalents are 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. For purposes of the statement of cash flows, the County considers all highly liquid investments (including restricted assets) with a maturity when purchased of three months or less and all local government investment pools to be cash equivalents.

2. Receivables and Payables

Property taxes are levied prior to September 30 based on taxable values as of January 1 and become due October 1 and past due after January 31. Accordingly, receivables and revenues for property taxes are reflected in the government-wide financial statements based on the accrual method of accounting. Property tax receivables are shown net of an allowance for uncollectible accounts. Property taxes owed for a future period are deferred and recognized as revenue in the periods they were earned.

Accounts receivable from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when earned in the government-wide financial statements. Revenues received in advance of the costs being incurred are recorded as unearned revenue in the fund statements. Receivables are shown net of an allowance for uncollectible accounts. Borrowing between funds is recorded as an amount either "Due to" or "Due from." Due to and due from amounts are eliminated in the government-wide financial statements.

3. Inventories and Prepayments

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 expenditures at the time of purchase. There were no inventory items at September 30, 2023.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The costs of prepaid items are recorded as expenditures when consumed rather than when purchased. In the fund financial statements, advances and prepayments are denoted as a non spendable fund balance.

4. Restricted Assets/Funds

The following accounts reflect restricted status by third party or statutory obligations for specific purposes:

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2023

- Debt Service Fund balance (amount restricted for future debt service expenditures according to debt covenants);
- Major Grants, American Rescue Plan, and the grant funds, which are included with Nonmajor Governmental Funds (amounts restricted for future grant expenditures according to award restrictions);
- Capital Projects Funds: (Amount restricted for expenditures of projects funded by debt obligation issued in FY2021.)
- Other Nonmajor Governmental Fund balances (amounts restricted for other specific purposes according to Texas statutes).

The following accounts reflect committed status by action of the governing body for specific purposes:

- Included in Other Nonmajor Governmental Funds: Historical Commission (committed by the governing body for future nonmajor historical building improvements and related expenditures).

5. Capital Assets

Capital assets, including land, construction in progress, historical treasures, buildings, machinery and equipment, and infrastructure (e.g., roads and bridges) are reported in the government-wide financial statements. Capital assets (except for grant assets with lower thresholds) are defined as assets where the County bears risks and benefits of ownership with a cost of \$5,000 or more and with a useful life in excess of two years. Infrastructure assets include County owned roads and bridges. Capital assets are recorded at historical cost if purchased or constructed. Donations of capital assets are recorded at acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of an asset or materially extend an asset life is not capitalized. Additionally, County capital expenditures include amounts incurred to improve infrastructure assets owned by other governmental entities within Uvalde County. Accordingly, these amounts are not capitalized. Capital assets, except infrastructure, are depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings	50
Building Improvements	20
Public Domain Infrastructure	50
System Infrastructure	3
Vehicles	5
Office Equipment	5
Computer Equipment	5

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2023

The County uses the modified approach to report infrastructure assets in the government-wide Statement of Net Position. Infrastructure assets are recorded at historical cost but not depreciated. Under the modified approach, the County reports annual expenses for maintaining County roads and bridges including estimated costs for preservation at specified levels.

The County evaluates capital assets regularly for impairment. If circumstances suggest that assets may be impaired, an assessment of recoverability is performed prior to any write down of assets. An impairment charge is recorded on those assets for which the estimated fair value is below its carrying amount.

6. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation, comp. absence, 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 and comp. absences are accrued when incurred in the government- wide financial statements. A liability for these amounts is reported in government- wide financial statements.

7. 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 future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County's deferred outflows of resources consist of differences between expected and actual actuarial experience (pension), changes in actuarial assumptions (pension), change in proportion and differences between employer's contributions and the proportionate share of contributions (pension), and contributions paid to TC&DRS subsequent to the measurement date (pension).

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 County has one type of item which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Uncollected property taxes which are assumed collectible are reported in this category on the balance sheet for governmental funds. They are not reported in this category on the government wide statement of net position. In the government wide financial statements, the County has two items that qualify for this reporting. The County reports a deferred inflow of resources for differences between expected and actual actuarial experience (pension), changes in actuarial assumptions (pension), differences between projected and actual investment earnings (pension), and changes in proportion and differences between employer's contributions and the proportionate share of contributions (pension). The County also reports a Deferred Loss on Bond Refunding.

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2023

8. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the term of the bonds. Bonds payable are reported net of unamortized premiums or discounts.

In the fund financial statements, governmental fund types recognize bond premiums or discounts, and issuance costs in the period in which bonds are issued. The principal of bonds issued is reported as another financing source. Premiums received on debt issuances are reported as another financing source while discounts are reported as another financing use.

Long-term obligations, except long-term debt, and net pension obligations are liquidated from the General Fund. Long-term debt is liquidated from the Debt Service Fund. Net pension obligations are liquidated through a trust managed by Texas County and District Retirement System.

9. Leases

Leases are defined as a contractual agreement that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. The lease term is defined as the period during which a lessee has a noncancelable right to use an underlying asset, plus any applicable periods covered by any renewal options that are reasonably certain to be exercised, or options to terminate that are not reasonably certain to be exercised. Contracts that transfer ownership of the underlying asset are recognized as financed purchases in the financial statements. Leases that have a maximum term of less than 12 months are considered short-term leases. Short-term lease payments are recognized in the period of payment.

As a lessee, the County recognizes a lease payable and an intangible right-to-use lease asset. At the commencement of a lease, the lease payable is recorded at the net present value of the future fixed lease payments, discounted at either the explicit interest rate in the agreement or the County's incremental borrowing rate at lease inception. The right-to-use leased asset is initially recorded at the amount of the lease liability plus any prepayments less lease incentives received prior to lease commencement. The right-to-use leased asset is amortized on a straight-line basis over the term of the lease or the asset's useful life for leases where the County is reasonably certain that the bargain purchase option will be exercised.

10. Fund Balances

Fund balances are reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. These classifications are defined as:

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

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),

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2023

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 Commissioners’ Court. These amounts cannot be used for any other purpose unless the Commissioners’ 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. The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

As of September 30, 2023, fund balances are composed of the following:

Fund Balances:	
Restricted	
Archives	\$ 517,165
Construction	415,253
Debt Service	180,481
Elections	58,085
Health	1,111,204
Judicial	(347,806)
Legal	89,016
Public Safety	791,454
Public Transportation	926,781
Committed.	
Cultural and Recreation	9,823
Unassigned	<u>4,863,826</u>
Total Fund Balance	<u><u>\$ 8,615,282</u></u>

When both restricted and unrestricted amounts are available for use, County policy as approved by the governing body is to use restricted amounts first, with unrestricted resources utilized as needed. In the case of unrestricted resources, the policy is to use committed amounts first consistent with the formal action of the governing body, followed by assigned amounts, then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be incurred.

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2023

11. Net Position

In the government-wide financial statements, net position is categorized into three categories. The first is net investment in capital assets, which is gross capital asset balances reduced by accumulated depreciation and any outstanding debt incurred to acquire, construct or improve those assets excluding unexpended bond proceeds. The second category is restricted, which represents assets restricted by requirement of bond covenants, grantor regulations, other externally imposed constraints, or by legislation, in excess of the related liabilities payable from restricted assets. The third category, unrestricted portion of net position, consists of net position that does not meet the definition of either of the other two categories of net position.

12. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that may affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

13. Budgets

The original budget is adopted by the Commissioners' Court and filed with the County Clerk. Amendments are made during the year on approval by the Commissioners' 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 Commissioners' Court, the County Auditor prepares an estimate of revenues and a compilation of requested departmental expenditures and submits this data to the Commissioners' Court.

The Commissioners' Court invites various department heads to appear for a hearing concerning the departments' budget requests. Before determining the final budget, the Commissioners' 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 Commissioners' Court to whatever extent the Court desires if the amended figures do not exceed the County Auditor's estimate of revenues and available cash.

When the Budget has been adopted by the Commissioners' 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 Commissioners' 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.

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2023

II. DEPOSITS, INVESTMENTS AND INVESTMENT POLICIES

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) banker's 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 follows the requirements of the Act and with local policies.

Policies Governing Deposits and Investments:

The County had no investments at September 30, 2023.

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. In compliance with the Public Funds Investment Act, the County has adopted a deposit and investment policy. That policy and Chapter 2257 of the Texas Government Code, also known as the Public Funds Collateral Act, provides guidelines for the amount of collateral that is required to secure the deposit of public funds. It requires that the deposit of public funds be collateralized in an amount not less than the total deposit, reduced by the amount of Federal Depository insurance (FDIC) available.

As of September 30, 2023, the government's bank balance of \$12,740,082 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 \$21,849,023 and the FDIC coverage is \$250,000.

III. PROPERTY TAXES AND OTHER RECEIVABLES

A. Property Taxes

Property taxes are levied by October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed.

Legislation was passed in 1979 and amended in 1981 by the Texas Legislature which affects the methods of property assessment and tax collection in the County. This legislation, with certain exceptions, exempts intangible personal property, household goods and family-owned

UVALDE COUNTY, TEXAS
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automobiles from taxation. In addition, this legislation creates a "Property Tax Code" and provides, among other things, for the establishment of county-wide appraisal districts and for the State Property Tax Board which commenced operation in January, 1980.

As of October 1, 1981, the appraisal of property within the County was the responsibility of the county-wide appraisal district. The Appraisal District is required under the Property Tax Code to assess all property within the Appraisal District on the basis of 100% of its appraised value and is prohibited from applying any assessment ratios. Beginning January 1, 1984, the value of property within the Appraisal District must be reappraised every three years. The County may challenge appraised values established by the Appraisal District through various appeals and, if necessary, legal action. Under this legislation, the County continues to set tax rates on County property.

However, if the effective tax rates for bonds and other contractual obligations and adjustments for new improvements, exceeds the rate for the previous year by more than 8%, qualified voters of the County may petition for an election to determine whether to limit the tax rate to no more than 8% above the effective tax rate of the previous year. The Appraisal District is governed by a Board of Directors elected by the governing bodies of the taxing entities within the District. The Board of Directors appoints a Chief Appraiser to act as Chief Administrator of the Appraisal District and an Appraisal Review Board to equalize appraised values.

The County's taxes on Uvalde County property are a lien against such property until paid. The County may foreclose Uvalde County property upon which it has a lien for unpaid taxes. Although the County makes little effort to collect delinquent taxes through foreclosure proceedings, delinquent taxes on property not otherwise collected are generally paid when there is a sale or transfer of the title on property.

Property tax revenues are recognized in the accounting period in which they become both measurable and available. Property tax revenues are considered measurable at the time of levy and are recognized as deferred revenue and taxes receivable, net of an allowance for estimated uncollectible taxes, at that time. Property tax revenues are considered available if collected within 60 days subsequent to year end.

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:

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
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	General Fund	Road and Bridge Fund	Other Governmental Funds	Total
Property Taxes	\$ 1,027,962	\$ 231,966	\$ -	\$ 1,259,928
Sales Taxes	202,242	-	-	202,242
Fines	4,843,832	-	-	4,843,832
Other	192,886	5,505	868,430	1,066,821
Gross Receivables	6,266,922	237,471	868,430	7,372,823
Less: Allowance for Uncollectables	1,448,349	12,797	-	1,461,146
Net Total Receivables	<u>\$ 4,818,573</u>	<u>\$ 224,674</u>	<u>\$ 868,430</u>	<u>\$ 5,911,677</u>

IV. CAPITAL ASSETS

Capital asset activity for the County for the year ended September 30, 2023, was as follows:

	Balances	Increases	Decreases	Balances
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 1,404,101	\$ -	\$ -	\$ 1,404,101
Construction in Progress-Streets	362,352	1,589,830	-	1,952,182
Total capital assets not being depreciated	<u>1,766,453</u>	<u>1,589,830</u>	<u>-</u>	<u>3,356,283</u>
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	30,859,027	913,720	-	31,772,747
Machinery, Equipment and Vehicles	7,497,725	1,967,323	-	9,465,048
Infrastructure	6,366,944	-	-	6,366,944
Right to Use Assets	299,014	56,611	18,009	337,616
Total capital assets being depreciated	<u>45,022,710</u>	<u>2,937,654</u>	<u>18,009</u>	<u>47,942,355</u>
Less accumulated depreciation for:				
Buildings and Improvements	7,477,298	701,206	-	8,178,504
Machinery, Equipment and Vehicles	5,603,473	1,107,501	-	6,710,974
Infrastructure	2,743,288	177,657	-	2,920,945
Right to Use Assets	35,480	67,688	3,665	99,503
Total accumulated depreciation	<u>15,859,539</u>	<u>2,054,052</u>	<u>3,665</u>	<u>17,909,926</u>
Total capital assets being depreciated, net	<u>29,163,171</u>	<u>883,602</u>	<u>14,344</u>	<u>30,032,429</u>
Governmental activities capital assets, net	<u>\$ 30,929,624</u>	<u>\$ 2,473,432</u>	<u>\$ 14,344</u>	<u>\$ 33,388,712</u>

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2023

Depreciation was charged to functions as follows:

Governmental Activities:	
General Administration	\$ 104,551
Judicial	203,416
Environmental	3,250
Financial Administration	11,675
Public Facilities	243,105
Public Safety	883,080
Public Transportation	255,580
Culture and Recreation	253,937
Health and Welfare	15,316
Legal	69,114
Conservation - Agriculture	11,028
	<u>\$ 2,054,052</u>

V. LONG-TERM LIABILITIES

Long-Term Debt

The following are Certificates of Obligation outstanding on September 30, 2023.

	Date of Issue	Interest Rates	Maturity	Amount Original Issue	Outstanding 09/30/2023	Due Within One Year
General Obligation Refunding Bond Series 2017	2017	2.375%	2/1/2029	9,905,000	6,195,000	1,105,000
General Obligation Refunding Bond Series 2021	2021	.75% -2.65%	2/1/2034	8,105,000	8,050,000	50,000
Combination Tax and Limited Pledge Revenue Certificate of Obligations Series 2021	2021	1.57%-3.0%	2/1/2036	3,000,000	<u>2,950,000</u>	<u>45,000</u>
					<u>17,195,000</u>	<u>1,200,000</u>

This debt is to be serviced by the Debt Service Fund.

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
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Changes in Long-Term Liabilities

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2023, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Bonds Payable	\$18,365,000	\$ -	\$ 1,170,000	\$17,195,000	\$ 1,200,000
Bond Premium	836,812	-	69,734	767,078	
Right to Use Lease Liability	347,832	56,558	191,173	213,217	65,832
Net Pension Liability	-	3,117,523	-	3,117,523	
Compensated Absences	221,918	280,612	211,918	290,612	193,547
Total	<u>\$19,771,562</u>	<u>\$ 3,454,693</u>	<u>\$ 1,642,825</u>	<u>\$21,583,430</u>	<u>\$ 1,459,379</u>

Debt Service Requirements

Debt service requirements on Certificate of Obligation at September 30, 2023 are as follows:

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 1,200,000	\$ 405,144
2025	1,230,000	375,235
2026	1,260,000	344,760
2027	1,290,000	313,719
2028	1,325,000	281,947
2029-2033	7,215,000	781,677
2034-2036	3,675,000	100,659
Totals	<u>\$ 17,195,000</u>	<u>\$ 2,603,140</u>

Right to Uses Lease Liability

The County has entered into various leases as a lessee. These leases vary in nature, substance, terms, and conditions dependent upon the asset being leased. Examples of assets leased include postage machines, copiers, and vehicles. Beginning FY 2022, leases are presented in the financial statements and accompanying footnotes in accordance with GASB 87. GASB 87 requires leases to be categorized as either short-term (12 months or less in length, including renewal options) or long-term. In determining future minimum lease payments and receipts, the County includes the right to extend option terms in the noncancelable lease term. Short-term lease transactions are reflected in the government-wide and fund financial statements.

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
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Future principal and interest payments due to maturity as of the end of the fiscal year are as follows:

<u>Year Ending August 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2024	65,832	5,820	71,652
2025	61,287	3,760	65,047
2026	58,396	1,840	60,237
2027	18,343	621	18,964
2028	9,359	166	9,525
Totals	<u>\$ 213,217</u>	<u>\$ 12,208</u>	<u>\$ 225,425</u>

VI. INTERFUND RECEIVABLES AND PAYABLE BALANCES AND TRANSFERS

There were no interfund receivables and payables as of September 30, 2023.

<u>Transfer Out:</u>	<u>Transfer In:</u>				<u>Total</u>
	<u>General</u>	<u>Road & Bridge</u>	<u>Proprietary Fund</u>	<u>Other Nonmajor Funds</u>	
General Fund	\$ -	\$ -	\$ -	\$ 213,614	\$ 213,614
Road & Bridge Fund	-	-	-	979,541	979,541
Other Nonmajor Funds	7,334	-	-	194,047	201,381
Total	<u>\$ 7,334</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,387,202</u>	<u>\$ 1,394,536</u>

The general fund transferred \$700,000 to the County Employee Insurance fund, \$400,000 to the road and bridge fund, and \$121,455 to various other non-major funds, for operating capital. The road and bridge fund transferred \$665,100 to various other non-major funds, for operating capital. All the above transfers are non-recurring.

VII. DEFINED BENEFIT PENSION PLAN

Uvalde County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional agent multiemployer defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The TCDRS Board of Trustees is responsible for the administration of the statewide agent multiemployer public employee retirement system consisting of more than 850 nontraditional defined benefit pension plans. TCDRS in the aggregate issues an annual comprehensive financial report on a calendar year basis, which is available online at www.tcdrs.org or upon written request from the Board of Trustees at P.O. Box 2034, Austin, TX 78768-2034.

Benefits Provided

The plan provisions are adopted by Commissioners of the County, within the options available in the state statutes governing TCDRS (“TCDRS Act”). Members can retire at ages 60 and

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2023

above with eight or more years of service, with 30 years of service regardless of age, when the sum of their age and years of service equals 80 or more, or if they become disabled. Members are vested after combined 10 years of employment with any organization(s) with an accredited plan (not just the County) 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 the County. 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 Commissioners Court, 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. By law, employee accounts earn 7% interest. 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. The County’s current match is 200%

Employees Covered by Benefit Terms

At the measurement date, the following employees were covered by the benefit terms of the Uvalde County plan:

Membership Information	Dec.31,2021	Dec.31,2022
Members		
Number of inactive employees entitled to but not yet receiving benefits:	253	279
Number of active employees:	249	244
Average monthly salary*:	\$ 3,375	\$ 3,804
Average age*:	45.87	46.28
Average length of service in years*:	9.4	9.97
<u>Inactive Employees (or their Beneficiaries) Receiving Benefits</u>		
Number of benefit recipients:	148	156
Average monthly benefit:	\$1,227	\$1,217

*Averages reported for all active and inactive employees.

Contributions

The County has elected the annually determined contribution rate (variable-rate) 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 employer contributed using the actuarially determined rate of 10.10% for the months of the accounting year in 2022, and 11.730% for the months of the accounting year in 2023. The deposit rate payable by the employee members for calendar year 2022 and 2023 is the rate of 7.0% 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 assumptions:

For the County’s fiscal year ending September 30, 2023, the net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2023

TCDRS system-wide economic assumptions:

Real rate of return	5.0% per year
Inflation	2.50% per year
Long-term investment return	7.5%

Employer-specific economic assumptions:

Growth in membership	0.00%
Payroll growth for funding calculations	3.00%

The payroll growth assumption is for the aggregate covered payroll of an employer.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2023 information for a 10 year time horizon and are re-assessed at a minimum of every four years, and is set based on a long-term time horizon; the most recent analysis was performed in 2021 and reviewed annually for continued compliance with relevant standards of practice. The following target asset allocation was adopted by the TCDRS board in March 2023.

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return ⁽²⁾
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.95%
Global Equities	MSCI World (net) Index	2.50%	4.95%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.95%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.95%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	2.40%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.95%
Distressed Debt	Cambridge Associates Distressed Securities Index(3)	4.00%	7.60%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global	2.00%	4.15%
REIT (net) Index			
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index(4)	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity Venture	25.00%	7.95%
Capital Index(5)			
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds	6.00%	2.90%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.20%

(1) Target asset allocation adopted at the March 2023 TCDRS Board meeting.

(2) Geometric Real rates of return equal the expected return minus the assumed inflation rate of 2.30%, per Cliffwater's 2023 capital market assumptions.

(3) Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

(4) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

(5) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

Discount Rate

The discount rate used to measure the total pension liability was 7.60%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future

UVALDE COUNTY, TEXAS
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benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount rate ⁽¹⁾	7.60%
Long-term expected rate of return, net of investment expense ⁽¹⁾	7.60%
Municipal bond rate ⁽²⁾	Does not apply

¹ This rate reflects the long-term rate of return funding valuation assumption of 7.50%, plus a 0.10% adjustment to be gross of administrative expenses as required by GASB 68.

² The Plan's fiduciary net position is projected to be available to make all projected future benefit payments of current active, inactive, and retired members. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return and the municipal bond rate does not apply.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2021	\$ 51,978,882	\$ 55,508,618	\$ (3,529,736)
Changes for the year:			
Service cost	1,387,036	-	1,387,036
Interest on total pension liability	3,962,227	-	3,962,227
Effect of plan changes	-	-	-
Effect of economic/demographic gains or los	190,674	-	190,674
Effect of assumptions changes or inputs	-	-	-
Refund of Contributions	(313,744)	(313,744)	-
Benefit payments	(2,194,892)	(2,194,892)	-
Administrative expenses		(30,410)	30,410
Member contributions		803,677	(803,677)
Net investment income		(3,223,465)	3,223,465
Employer contributions		1,346,729	(1,346,729)
Other	-	(3,853)	3,853
Balances as of December 31, 2022	\$ 55,010,183	\$ 51,892,660	\$ 3,117,523

Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 7.60%, as well as what the County net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.60%) or 1 percentage point higher (8.6%) than the current rate.

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$ 62,053,471	\$ 55,010,183	\$ 49,133,325
Fiduciary net position	51,892,660	51,892,660	51,892,660
Net pension liability/(Asset)	\$ 10,160,811	\$ 3,117,523	\$ (2,759,335)

UVALDE COUNTY, TEXAS
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Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s Fiduciary Net Position is available in a separately-issued TCDRS financial report. That report may be obtained on the Internet at www/tcdrs.org.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the current year, the County recognized pension expense of \$758,255.

As of December 31, 2022, the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 142,077	\$ 127,116
Changes in assumptions	66,156	680,539
Net difference between projected and actual earnings	-	1,030,421
Contributions made subsequent to measurement date	N/A	978,987
Total	\$ 208,233	\$ 2,817,063

Amounts currently reported deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended December 31:	
2023	77,436
2024	49,328
2025	172,457
2026	1,485,494
2027	0
Thereafter	0

VIII. 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 number 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

UVALDE COUNTY, TEXAS
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allocated to specific claims. Estimated recoveries, for example from salvage or subrogation, are another component of the claim's liability estimate.

	Year ended <u>09/30/23</u>	Year ended. <u>09/30/22</u>
Unpaid Claims, Beginning of Fiscal Year	\$ -0-	\$ -0-
Incurred Claims (including IBNRs)		
Claim Paid	<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

Uvalde County maintains a self-funded stop/loss health insurance plan for active employees and their eligible dependents. The stop/loss amounts for the year 2023 were \$45,000 per individual and \$3,233,188 aggregate. The stop/loss amounts for the year 2022 are \$45,000 per individual and \$3,201,555 aggregate. 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).

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
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IX. COMMITMENTS AND CONTINGENCIES

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 County was not a defendant in any lawsuit on September 30, 2023.

X. TAX ABATEMENTS

Uvalde County executed an agreement with OCI ALAMO 5 LLC (a Solar Farm) to provide a 70% tax abatement for business Property and Improvements constructed, expanded, or acquired for a period of ten years provided the Improvements once constructed, shall constitute fixtures and shall remain in place and operational, to the extent commercially reasonable until at least twenty (20) years after the date the Certificate for such Improvements is provided by the Company. The incentive period began in the year ended September 30, 2014. The abatement amounted to \$590,332 for the fiscal year ended September 30, 2019.

OCI Solar shall install or shall cause to be installed the Project, and operate and maintain the Project, upon the Site for sale of generated solar energy.

OCI Solar is investing an amount up to approximately two hundred eighty- three million and zero one hundredths dollar (\$283,000,000.00).

This Agreement is authorized by Chapter 312 of the Texas Tax Code, as amended, and by the "Uvalde County Guidelines and Criteria for Tax Abatement.

The County finds that the terms of the abatement are within its Guidelines & Criteria, subject to any exceptions approved by the Commissioners Court, and that the approval of this Agreement will not have any substantial, long-term, adverse effect upon the provision of County's services or its tax base. The Commissioners Court also finds that OCI Solar's planned use of the Site inside the Reinvestment Zone does not constitute a hazard to public safety, health, or morals.

The occurrence of any of the following events during the Term of Agreement shall be deemed a default: failure to comply with the agreement, failure to pay ad valorem taxes, or cessation of operations. Upon default, the County is entitled to recapture one hundred percent (100%) of taxes already actually abated under this Agreement.

On October 26, 2020, the County approved a tax abatement of all county property taxes for years 1-10 of operation to be replaced by a payment in lieu of taxes of \$73,000.00 for OCI SunRay, LLC. The approved amount was increased to \$87,600.00 on January 11, 2021.

XI. PRIOR PERIOD ADJUSTMENT

During year 3 funds were discovered that were not included in the prior year's financial statement. The prior period adjustment is \$384,668.

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NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2023

XII. NEGATIVE FUND BALANCES

At the end of the year the county had negative fund balances in the following fund:

84	Border Crimes Prosecution	\$(11,222)
47	Nutrition Program	(171,272)
87	Regional Alternative BPU	(10,346)
91	DHS Covid 19	(13,578)
117	OPSG Grant	(7,558)
119	OLS Grant	(567,910)
126	Ballistic Sheilds	(3,978)
130	FY24 BPU	(29,684)
132	FY24 OLS	(49,020)
121	FY24 Cty Essential Services	(516,444)
122	Resiliency Center	(421,667)
95	TxCDBG	(60,235)
114	TWDB Tower	(4,700)

REQUIRED SUPPLEMENTARY INFORMATION

UVALDE COUNTY , TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual Amounts GAAP Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Taxes				
Property Taxes	\$ 11,109,170	\$ 11,411,152	\$ 11,632,772	\$ 221,620
Sales Tax	\$ 2,124,454	\$ 2,747,095	2,752,927	5,832
Other	1,375,500	1,429,036	1,009,691	(419,345)
Intergovernmental	254,937	334,863	296,025	(38,838)
Licenses & Permits	-	-	-	-
Charges for services	2,775,038	4,026,501	3,719,234	(307,267)
Fines & Forfeitures	482,900	525,765	376,742	(149,023)
Interest	25,000	174,362	174,362	-
Miscellaneous	276,170	397,109	461,873	64,764
Total Revenue	<u>18,423,169</u>	<u>21,045,883</u>	<u>20,423,626</u>	<u>(622,257)</u>
EXPENDITURES:				
Current:				
General Government				
General Administration	4,279,554	4,247,069	3,950,964	296,105
Legal	917,519	1,020,906	838,497	182,409
Judicial	2,193,289	2,296,154	2,081,604	214,550
Financial Administration	337,577	343,827	621,286	(277,459)
Public Facilities	1,075,668	934,724	797,601	137,123
Public Safety	7,462,813	8,753,858	8,341,256	412,602
Public Transportation	34,000	34,292	32,922	1,370
Environmental Protection	97,978	99,186	95,429	3,757
Culture and Recreation	1,417,500	1,426,750	1,280,801	145,949
Health and Welfare	664,832	583,843	514,258	69,585
Conservation-Agriculture	138,332	139,517	118,912	20,605
Debt Service:				
Debt Service - Principal on long-term debt	-	-	-	-
Debt Service - Interest on long-term debt	-	-	-	-
Total Expenditures	<u>18,619,062</u>	<u>19,880,126</u>	<u>18,673,530</u>	<u>1,206,596</u>
Excess (Deficiency) Revenues Over Expenditures	<u>(195,893)</u>	<u>1,165,757</u>	<u>1,750,096</u>	<u>584,339</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	-	7,334	7,334	-
Operating Transfers Out	(89,500)	(213,614)	(213,614)	-
Loan Proceeds	-	-	40,702	40,702
Total Other Financing Sources (Uses)	<u>(89,500)</u>	<u>(206,280)</u>	<u>(165,578)</u>	<u>40,702</u>
Net Change in Fund Balances	(285,393)	959,477	1,584,518	625,041
Fund Balance - October 1 (Beginning)	2,525,782	2,525,782	4,016,266	1,490,484
Fund Balance - September 30 (Ending)	<u>\$ 2,240,389</u>	<u>\$ 3,485,259</u>	<u>\$ 5,600,784</u>	<u>\$ 2,115,525</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
SEPTEMBER 30, 2023

	Year Ended December 31									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total Pension Liability										
Service cost	\$ 1,387,036	1,418,640	1,383,010	1,344,316	1,261,703	1,276,448	1,250,557	1,104,937	1,058,002	N/A
Interest on total pension liability	3,962,227	3,781,506	3,584,119	3,350,532	3,128,399	289,635	2,672,417	2,501,430	2,338,210	N/A
Effect of plan changes	-	-	-	-	-	-	-	(173,311)	-	N/A
Effect of assumption changes or input	-	(198,470)	2,722,156	-	-	207,731	-	357,564	-	N/A
Effect of economic gains or losses	190,674	(260,211)	(221,366)	(37,620)	(24,915)	112,397	(410,538)	(296,600)	(226,963)	N/A
Benefit payments/refund of contributions	(2,508,636)	(2,161,620)	(1,832,825)	(1,792,232)	(1,621,923)	(1,507,889)	(1,408,140)	(1,321,783)	(1,215,361)	N/A
Net change in total pension liability	3,031,301	2,579,845	5,635,094	2,864,996	2,743,264	2,981,322	2,104,296	2,172,237	1,953,888	N/A
Total pension liability, beginning	51,978,882	49,399,037	43,763,943	40,898,947	38,155,683	35,174,361	33,070,064	30,897,827	28,943,939	N/A
Total pension liability, ending	\$ 55,010,183	51,978,882	49,399,037	43,763,943	40,898,947	38,155,683	35,174,360	33,070,064	30,897,827	N/A
Fiduciary Net Position										
Employer contributions	\$ 1,346,729	1,025,742	1,055,136	985,572	947,705	926,498	899,467	856,047	810,648	N/A
Member contributions	803,677	710,910	724,821	706,143	688,943	685,945	656,481	607,541	598,882	N/A
Investment income net of investment expenses	(3,223,465)	10,038,510	4,307,840	5,900,519	(682,098)	4,655,770	2,203,508	(204,906)	1,878,789	N/A
Benefit payments/refunds of contributions	(2,508,636)	(2,161,620)	(1,832,825)	(1,792,232)	(1,621,723)	(1,507,889)	(1,408,140)	(1,321,783)	(1,215,361)	N/A
Administrative expenses	(30,410)	(30,031)	(33,604)	(31,777)	(28,859)	(24,355)	(23,933)	(21,377)	(22,138)	N/A
Other	(3,853)	608	2,568	2,368	4,117	1,172	(197,256)	178,746	(200,195)	N/A
Net change in fiduciary net position	(3,615,958)	9,584,119	4,223,936	5,770,593	(691,915)	4,737,141	2,130,127	94,268	1,850,625	N/A
Fiduciary net position, beginning	55,508,618	45,924,499	41,700,563	35,929,970	36,622,084	31,884,943	29,754,815	29,660,547	27,809,922	N/A
Fiduciary net position, ending	\$ 51,892,660	55,508,618	45,924,499	41,700,563	35,930,169	36,622,084	31,884,942	29,754,815	29,660,547	N/A
Net pension liability/asset	\$ 3,117,523	(3,529,736)	3,474,538	2,063,380	4,968,778	1,533,599	3,289,418	3,315,249	1,237,280	N/A
Fiduciary net position as a % of total pension liability	94.33%	106.79%	92.97%	95.29%	87.85%	95.98%	90.65%	89.98%	96.00%	N/A
Pension covered payroll	\$ 11,481,097	10,155,849	10,354,592	10,087,761	9,842,046	9,694,913	9,378,300	8,679,159	8,082,030	N/A
Net pension liability as a % of covered payroll	27.15%	-34.76%	33.56%	20.45%	50.49%	15.82%	35.07%	38.20%	15.31%	N/A

UVALDE COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
SEPTEMBER 30, 2023

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pension Covered Payroll (1)	Actual Contribution as a % of Covered Payroll
2013	\$ 733,210	\$ 733,210	\$ -	\$ 7,734,279	9.5%
2014	810,648	810,648	-	8,082,030	10.0%
2015	855,765	856,047	(282)	8,679,159	9.9%
2016	899,379	899,467	(88)	9,378,300	9.6%
2017	925,864	926,498	(634)	9,694,913	9.6%
2018	947,705	947,705	-	9,842,046	9.6%
2019	985,572	985,572	-	10,087,761	9.8%
2020	1,055,136	1,055,136	-	10,354,592	10.2%
2021	1,025,742	1,025,742	-	10,155,859	10.1%
2021	1,346,729	1,346,729	-	11,481,097	11.7%

(1) Payroll is calculated based on contributions as reported to TCDRS

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COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

SPECIAL
 REVENUE

	14	84	39
	ARCHIVAL FEE	BORDER CRIME PROSECUTION	CONSTABLE NO. 1 LEOSE FUND
ASSETS			
Cash and Cash Equivalents	\$ 349,531	\$ -	\$ 5,415
Receivables (Net)	-	-	-
Total Assets	<u>\$ 349,531</u>	<u>\$ -</u>	<u>\$ 5,415</u>
LIABILITIES			
Accounts Payable	\$ -	\$ -	\$ -
Bank Overdraft	-	11,222	-
Total Liabilities	<u>-</u>	<u>11,222</u>	<u>-</u>
FUND BALANCE			
Restricted For:			
Archives	349,531	-	-
Construction	-	-	-
County Clerk	-	-	-
Elections	-	-	-
Health	-	-	-
Judicial	-	-	-
Legal	-	-	-
Public Safety	-	(11,222)	5,415
Committed	-	-	-
Culture and Recreation	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>349,531</u>	<u>(11,222)</u>	<u>5,415</u>
Total Liabilities and Fund Balances	<u>\$ 349,531</u>	<u>\$ -</u>	<u>\$ 5,415</u>

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

	SPECIAL REVENUE		
	29	80	81
	COURT- HOUSE SECURITY	D.A. ADDMINI- STRATIVE	D.A. FEE
ASSETS			
Cash and Cash Equivalents	\$ 73,192	\$ 26,668	\$ 9
Receivables (Net)	-	-	-
Total Assets	\$ 73,192	\$ 26,668	\$ 9
LIABILITIES			
Accounts Payable	\$ -	\$ -	\$ -
Bank Overdraft	-	-	-
Total Liabilities	-	-	-
FUND BALANCE			
Restricted For:			
Archives	-	-	-
Construction	-	-	-
County Clerk	-	-	-
Elections	-	-	-
Health	-	-	-
Judicial	-	-	9
Legal	-	26,668	-
Public Safety	73,192	-	-
Committed	-	-	-
Culture and Recreation	-	-	-
Unassigned	-	-	-
Total Fund Balances	73,192	26,668	9
Total Liabilities and Fund Balances	\$ 73,192	\$ 26,668	\$ 9

SPECIAL
REVENUE

82 D.A. FORFEI- TURE	30 DISTRICT CLERK RECORDS MANAGEMENT	38 DISTRICT COURT PRESER- VATION	37 DISTRICT COURT RECORDS ARCHIVE	36 DISTRICT COURT TECHNOLOGY FUND	94 ECONOMIC DEVELOP- MENT FUND
\$ 8,020	\$ 4,529	\$ 19,041	\$ 20,696	\$ 1,914	\$ 44,263
-	-	-	-	-	93,443
<u>\$ 8,020</u>	<u>\$ 4,529</u>	<u>\$ 19,041</u>	<u>\$ 20,696</u>	<u>\$ 1,914</u>	<u>\$ 137,706</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,020	4,529	19,041	20,696	1,914	137,706
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,020	4,529	19,041	20,696	1,914	137,706
<u>\$ 8,020</u>	<u>\$ 4,529</u>	<u>\$ 19,041</u>	<u>\$ 20,696</u>	<u>\$ 1,914</u>	<u>\$ 137,706</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

SPECIAL REVENUE			
	89	44	92
	EMPG	FAIRPLEX DEPART- MENT FUND	HAVA GRANT
ASSETS			
Cash and Cash Equivalents	\$ 61,972	\$ 238,727	\$ 58,085
Receivables (Net)	-	-	-
Total Assets	\$ 61,972	\$ 238,727	\$ 58,085
LIABILITIES			
Accounts Payable		\$ 40,553	\$ -
Bank Overdraft	339	-	-
Total Liabilities	339	40,553	-
FUND BALANCE			
Restricted For:			
Archives	-	-	-
Construction	-	-	-
County Clerk	-	-	-
Elections	-	-	58,085
Health	-	-	-
Judicial	-	-	-
Legal	-	-	-
Public Safety	61,633	198,174	-
Committed	-	-	-
Culture and Recreation	-	-	-
Unassigned	-	-	-
Total Fund Balances	61,633	198,174	58,085
Total Liabilities and Fund Balances	\$ 61,972	\$ 238,727	\$ 58,085

SPECIAL
REVENUE

96	21	17	100	15	116
HISTORICAL COMMISSION	J.P. TECHNOL- OGY	JURY	KNIPPA WATER & SEPTIC	LAW LIBRARY	LBSP 2021 #2991106
\$ 9,777	\$ 37,304	\$ 16,623	\$ 57	\$ 49,420	\$ -
-	-	-	-	-	-
<u>\$ 9,777</u>	<u>\$ 37,304</u>	<u>\$ 16,623</u>	<u>\$ 57</u>	<u>\$ 49,420</u>	<u>\$ -</u>
\$ -	\$ -	\$ (80)	\$ -	\$ 211	\$ -
-	-	-	-	-	-
-	-	(80)	-	211	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	57	-	-
-	37,304	16,703	-	-	-
-	-	-	-	49,209	-
-	-	-	-	-	-
-	-	-	-	-	-
9,777	-	-	-	-	-
-	-	-	-	-	-
<u>9,777</u>	<u>37,304</u>	<u>16,703</u>	<u>57</u>	<u>49,209</u>	<u>-</u>
<u>\$ 9,777</u>	<u>\$ 37,304</u>	<u>\$ 16,623</u>	<u>\$ 57</u>	<u>\$ 49,420</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

	SPECIAL REVENUE		
	105	102	78
	LBSP 2021 #2991106	LEPC GRANT	NACOTICS INTRA- DICTION
ASSETS			
Cash and Cash Equivalents	\$ 874	\$ 46	\$ -
Receivables (Net)	-	-	-
Total Assets	\$ 874	\$ 46	\$ -
LIABILITIES			
Accounts Payable	\$ -	\$ -	\$ -
Bank Overdraft	-	-	-
Total Liabilities	-	-	-
FUND BALANCE			
Restricted For:			
Archives	-	-	-
Construction	-	-	-
County Clerk	-	-	-
Elections	-	-	-
Health	-	-	-
Judicial	-	-	-
Legal	-	-	-
Public Safety	874	-	-
Committed	-	-	-
Culture and Recreation	-	46	-
Unassigned	-	-	-
Total Fund Balances	874	46	-
Total Liabilities and Fund Balances	\$ 874	\$ 46	\$ -

SPECIAL
REVENUE

47	115	86	16	33	73
NUTRITION PROGRAM	OPSG 2020 #3045206	PRETRIAL DIVERSION	RECORDS MANAGEMENT	SECURITY FEES FUND	SHERIFF COMMISSARY
\$ -	\$ -	\$ 8,085	\$ 164,091	\$ 20,015	\$ 275,081
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,085</u>	<u>\$ 164,091</u>	<u>\$ 20,015</u>	<u>\$ 275,081</u>
\$ 126	\$ -	\$ -	\$ -	\$ -	\$ 178
171,146	-	-	-	-	-
<u>171,272</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>178</u>
-	-	-	164,091	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(171,272)	-	-	-	-	-
-	-	-	-	20,015	-
-	-	8,085	-	-	-
-	-	-	-	-	274,903
-	-	-	-	-	-
-	-	-	-	-	-
<u>(171,272)</u>	<u>-</u>	<u>8,085</u>	<u>164,091</u>	<u>20,015</u>	<u>274,903</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,085</u>	<u>\$ 164,091</u>	<u>\$ 20,015</u>	<u>\$ 275,081</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

SPECIAL REVENUE			
	71	75	74
	SHERIFF FEDERAL FORFEITURE	SHERIFF LEOSE	SHERIFF SEIZURE
ASSETS			
Cash and Cash Equivalents	\$ 36,673	\$ 479	\$ 74,399
Receivables (Net)	-	-	-
Total Assets	\$ 36,673	\$ 479	\$ 74,399
LIABILITIES			
Accounts Payable	\$ -	\$ -	\$ -
Bank Overdraft	-	-	-
Total Liabilities	-	-	-
FUND BALANCE			
Restricted For:			
Archives	-	-	-
Construction	-	-	-
County Clerk	-	-	-
Elections	-	-	-
Health	-	-	-
Judicial	-	-	-
Legal	-	-	-
Public Safety	36,673	479	74,399
Committed			
Culture and Recreation	-	-	-
Unassigned			
Unassigned	-	-	-
Total Fund Balances	36,673	479	74,399
Total Liabilities and Fund Balances	\$ 36,673	\$ 479	\$ 74,399

SPECIAL
REVENUE

70	106	104	103	24	93
SHERIFF STATE FORFEITURE	STONE GARDEN 2016	STONE GARDEN 7206618	STONE GARDEN GRANT UVALDE	TOBACCO SETTLEMENT	UVALDE ESTATES SEPTIC
\$ 12,959	\$ -	\$ -	\$ -	\$ 115,883	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,675</u>
<u>\$ 12,959</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115,883</u>	<u>\$ 14,675</u>
\$ -	\$ -	\$ -	\$ -	\$ 161	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>161</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
12,959	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,959</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,722</u>	<u>14,675</u>
<u>\$ 12,959</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115,883</u>	<u>\$ 14,675</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

	SPECIAL REVENUE		
	83 VICTIMS OF CRIME D.A.	23 LANGUAGE ACCESS FEE \$3	31 LOCAL TRUANCY PREVENT
ASSETS			
Cash and Cash Equivalents	\$ -	\$ 3,882	\$ 10,062
Receivables (Net)	-	-	-
Total Assets	\$ -	\$ 3,882	\$ 10,062
LIABILITIES			
Accounts Payable	\$ -	\$ -	\$ -
Bank Overdraft	8,224	-	-
Total Liabilities	8,224	-	-
FUND BALANCE			
Restricted For:			
Archives	-	-	-
Construction	-	-	-
County Clerk	-	-	-
Elections	-	-	-
Health	-	-	-
Judicial	-	3,882	-
Legal	-	-	-
Public Safety	-	-	10,062
Committed	-	-	-
Culture and Recreation	-	-	-
Unassigned	(8,224)	-	-
Total Fund Balances	(8,224)	3,882	10,062
Total Liabilities and Fund Balances	\$ -	\$ 3,882	\$ 10,062

SPECIAL
REVENUE

32	46	72	77	87	93
CT FACILITY FEE	CT GUARDIAN JUD/ED PUBL	NUTRITION CENTER ARPA	CONSTABLE #3 LEOSE FUND	REGION ALTERNATE BPU	UVALDE ESTATES SEPTIC
\$ 10,805	\$ 6,265	\$ -	\$ 1,222	\$ -	\$ -
<u>10,805</u>	<u>6,265</u>	<u>-</u>	<u>1,222</u>	<u>-</u>	<u>14,675</u>
<u>\$ 10,805</u>	<u>\$ 6,265</u>	<u>\$ -</u>	<u>\$ 1,222</u>	<u>\$ -</u>	<u>\$ 14,675</u>
-	-	-	-	-	-
-	-	-	-	10,346	-
-	-	-	-	10,346	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
10,805	6,265	-	-	(10,346)	-
-	-	-	-	-	-
-	-	-	1,222	-	14,675
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>10,805</u>	<u>6,265</u>	<u>-</u>	<u>1,222</u>	<u>(10,346)</u>	<u>14,675</u>
<u>\$ 10,805</u>	<u>\$ 6,265</u>	<u>\$ -</u>	<u>\$ 1,222</u>	<u>\$ -</u>	<u>\$ 14,675</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

SPECIAL REVENUE			
	90	91	117
	#6 CONSTABLE LEOSE FUND	DHS COVID 19 CFDA #93.3	OPSG GRANT #3045207
ASSETS			
Cash and Cash Equivalents	\$ 1,094	\$ -	\$ -
Receivables (Net)	-	-	-
Total Assets	\$ 1,094	\$ -	\$ -
LIABILITIES			
Accounts Payable	\$ -	\$ -	
Bank Overdraft	-	13,578	7,558
Total Liabilities	-	13,578	7,558
FUND BALANCE			
Restricted For:			
Archives	-	-	-
Construction	-	-	-
County Clerk	-	-	-
Elections	-	-	-
Health	-	-	-
Judicial	-	-	-
Legal	-	-	-
Public Safety	1,094	-	-
Committed			
Culture and Recreation	-	-	-
Unassigned	-	(13,578)	(7,558)
Total Fund Balances	1,094	(13,578)	(7,558)
Total Liabilities and Fund Balances	\$ 1,094	\$ -	\$ -

SPECIAL
REVENUE

119	120	123	124	127	126
OLS GRANT #4369601	LBSP GRANT #2991107	LATCF	BODY ARMOR GRANT	STONEGARDEN	BALLISTIC SHIELDS
\$ -	\$ -	\$ 100,000	\$ -	\$ 17,914	\$ -
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 17,914</u>	<u>\$ -</u>
\$ 88	\$ -	\$ -	\$ -	\$ -	\$ 3,978
567,822	-	-	-	-	-
<u>567,910</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,978</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	100,000	-	17,914	(3,978)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(567,910)	-	-	-	-	-
<u>(567,910)</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>17,914</u>	<u>(3,978)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 17,914</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

	SPECIAL REVENUE		CAPITAL PROJECTS
	130	132	121
	FY24 BPU #2538111	FY24 OLS #2991109	FY 22 CTY ESENTIAL SVC
ASSETS			
Cash and Cash Equivalents	\$ -	\$ -	\$ -
Receivables (Net)	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES			
Accounts Payable	\$ 3,486	\$ 176	\$ 139
Bank Overdraft	<u>26,198</u>	<u>48,844</u>	<u>516,305</u>
Total Liabilities	<u>29,684</u>	<u>49,020</u>	<u>516,444</u>
FUND BALANCE			
Restricted For:			
Archives	-	-	-
Construction	-	-	-
County Clerk	-	-	-
Elections	-	-	-
Health	-	-	-
Judicial	-	-	(516,444)
Legal	-	-	-
Public Safety	(29,684)	(49,020)	-
Committed	-	-	-
Culture and Recreation	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>(29,684)</u>	<u>(49,020)</u>	<u>(516,444)</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CAPITAL
PROJECTS**

122	113	110	107	109	95
RESILIENCY CENTER GRANT	FEMA DISASTER	USFWS F20AP00131 (BEAR CREEK)	TXCDBG 7218145	TXCDBG 7218490	TXCDBG 7220015
\$ -	\$ -	\$ -		\$ -	\$ -
<u>-</u>	<u>-</u>	<u>148,218</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 148,218</u></u>	<u><u>\$ 5,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
\$ 576	\$ -	\$ -	\$ -	\$ -	\$ -
<u>421,091</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,235</u>
<u><u>421,667</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>60,235</u></u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(421,667)</u>	<u>-</u>	<u>148,218</u>	<u>5,000</u>	<u>-</u>	<u>(60,235)</u>
<u>(421,667)</u>	<u>-</u>	<u>148,218</u>	<u>5,000</u>	<u>-</u>	<u>(60,235)</u>
<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 148,218</u></u>	<u><u>\$ 5,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

CAPITAL
 PROJECTS

	114	108	128	TOTAL
	TWDB TOWER #1001223	TXCDBG 7218155	KNIPPA WATER SUPPLY	GOVERNMENTAL FUNDS
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ 41,305	\$ 1,966,465
Receivables (Net)	-	193,696	-	469,707
Total Assets	<u>\$ -</u>	<u>\$ 193,696</u>	<u>\$ 41,305</u>	<u>\$ 2,436,172</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ 49,592
Bank Overdraft	4,700	-	-	1,867,608
Total Liabilities	<u>4,700</u>	<u>-</u>	<u>-</u>	<u>1,917,200</u>
FUND BALANCE				
Restricted For:				
Archives	-	-	-	517,165
Construction	-	-	41,305	41,305
County Clerk	-	-	-	-
Elections	-	-	-	58,085
Health	-	-	-	96,888
Judicial	-	-	-	(347,806)
Legal	-	-	-	89,016
Public Safety	-	-	-	791,454
Committed	-	-	-	-
Culture and Recreation	-	-	-	9,823
Unassigned	(4,700)	193,696	-	(736,958)
Total Fund Balances	<u>(4,700)</u>	<u>193,696</u>	<u>41,305</u>	<u>518,972</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 193,696</u>	<u>\$ 41,305</u>	<u>\$ 2,436,172</u>

The accompanying notes are an integral part of this statement.

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UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2023

	14	84	39
	ARCHIVAL	BORDER	CONSTABLE
	FEE	CRIME	NO. 1
		PROSECUTION	LEOSE
			FUND
REVENUES:			
Taxes	-	-	
Intergovernmental	-	312,808	555
Charges for services	23,890	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total Revenue	<u>23,890</u>	<u>312,808</u>	<u>555</u>
EXPENDITURES:			
Current:			
General Government			
Economic Development	-	-	-
Elections	-	-	-
Records Management	-	-	-
Legal			
Check Collection	-	-	-
Law Library	-	-	-
Judicial			
District Attorney	-	-	-
Judicial	-	-	-
Justices of the Peace	-	-	-
Public Facility			
Fairplex Park	-	-	-
Public Safety			
Sheriff	-	371,141	-
Emergency Operations	-	-	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	-
Capital Projects			
Capital Outlay and Other	-	-	-
Total Expenditures	<u>-</u>	<u>371,141</u>	<u>-</u>
Excess (Deficiency) Revenues Over Expenditures	<u>23,890</u>	<u>(58,333)</u>	<u>555</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	23,890	(58,333)	555
Fund Balance - Beginning	325,641	47,111	4,860
Prior Period Adjustment	-	-	-
Fund Balance -Ending	<u>349,531</u>	<u>(11,222)</u>	<u>5,415</u>

45 CONSTABLE NO. 4 LEOSE FUND	85 COUNTY ATTORNEY HOT CHECK	35 COUNTY COURT PRESERVATION FUND	34 COUNTY COURT TECHNOLOGY	28 COUNTY RECORDS MANAGEMENT
1,119	-	-	-	-
-	15	-	-	3,440
-	51	-	-	18
-	-	-	536	-
<u>1,119</u>	<u>66</u>	<u>-</u>	<u>536</u>	<u>3,458</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	405
-	4,383	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	500	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
541	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>541</u>	<u>4,383</u>	<u>-</u>	<u>500</u>	<u>405</u>
<u>578</u>	<u>(4,317)</u>	<u>-</u>	<u>36</u>	<u>3,053</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>578</u>	<u>(4,317)</u>	<u>-</u>	<u>36</u>	<u>3,053</u>
1,112	9,371	13,340	6,036	490
-	-	-	-	-
<u>1,690</u>	<u>5,054</u>	<u>13,340</u>	<u>6,072</u>	<u>3,543</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 - Continued
YEAR ENDED SEPTEMBER 30, 2023

	20	29	80
	COURT REPORTERS	COURT- HOUSE SECURITY	D.A. ADDMINI- STRATIVE
REVENUES:			
Taxes			
Intergovernmental	-	-	-
Charges for services	7,668	17,082	-
Interest	-	-	-
Miscellaneous	-	-	-
Total Revenue	<u>7,668</u>	<u>17,082</u>	<u>-</u>
EXPENDITURES:			
Current:			
General Government			
Economic Development	-	-	-
Elections	-	-	-
Records Management	-	-	-
Legal			
Check Collection	-	-	-
Law Library	-	-	-
Judicial			
District Attorney	-	-	8,885
Judicial	5,671	-	-
Justices of the Peace	-	-	-
Public Facility			
Fairplex Park	-	-	-
Public Safety			
Sheriff	-	7,680	-
Emergency Operations	-	-	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	-
Capital Projects			
Capital Outlay and Other	-	-	-
Total Expenditures	<u>5,671</u>	<u>7,680</u>	<u>8,885</u>
Excess (Deficiency) Revenues Over Expenditures	<u>1,997</u>	<u>9,402</u>	<u>(8,885)</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,997	9,402	(8,885)
Fund Balance - Beginning	8,392	63,790	35,553
Prior Period Adjustment	-	-	-
Fund Balance -Ending	<u>10,389</u>	<u>73,192</u>	<u>26,668</u>

81	82	30	38	37	36
D.A. FEE	D.A. FORFEI- TURE	DISTRICT CLERK RECORDS MANAGEMENT	DISTRICT COURT PRESER- VATION	DISTRICT COURT RECORDS ARCHIVE	DISTRICT COURT TECHNOLOGY FUND
-	-	-	-	-	-
-	-	145	7,573	328	511
-	62	39	-	-	-
-	200	-	-	-	-
<u>-</u>	<u>262</u>	<u>184</u>	<u>7,573</u>	<u>328</u>	<u>511</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2,084	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	272	-	-	-	-
-	-	-	5,248	-	600
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>272</u>	<u>2,084</u>	<u>5,248</u>	<u>-</u>	<u>600</u>
<u>-</u>	<u>(10)</u>	<u>(1,900)</u>	<u>2,325</u>	<u>328</u>	<u>(89)</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	(10)	(1,900)	2,325	328	(89)
9	8,030	6,429	16,716	20,368	2,003
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>9</u>	<u>8,020</u>	<u>4,529</u>	<u>19,041</u>	<u>20,696</u>	<u>1,914</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 - Continued
YEAR ENDED SEPTEMBER 30, 2023

	94 ECONOMIC DEVELOP- MENT FUND	89 EMPG	44 FAIRPLEX DEPART- MENT FUND
REVENUES:			
Taxes			
Intergovernmental	-	14,000	-
Charges for services	-	-	-
Interest	343	-	-
Miscellaneous	-	-	433,883
Total Revenue	<u>343</u>	<u>14,000</u>	<u>433,883</u>
EXPENDITURES:			
Current:			
General Government			
Economic Development	-	-	-
Elections	-	-	-
Records Management	-	-	-
Legal			
Check Collection	-	-	-
Law Library	-	-	-
Judicial			
District Attorney	-	-	-
Judicial	-	-	-
Justices of the Peace	-	-	-
Public Facility			
Fairplex Park	-	-	995,724
Public Safety			
Sheriff	-	-	-
Emergency Operations	-	131,296	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	-
Capital Projects			
Capital Outlay and Other	-	-	-
Total Expenditures	<u>-</u>	<u>131,296</u>	<u>995,724</u>
Excess (Deficiency) Revenues Over Expenditures	<u>343</u>	<u>(117,296)</u>	<u>(561,841)</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	-	40,578	626,000
Operating Transfers Out	-	-	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>40,578</u>	<u>626,000</u>
Net Change in Fund Balances	343	(76,718)	64,159
Fund Balance - Beginning	137,363	138,351	134,015
Prior Period Adjustment	-	-	-
Fund Balance -Ending	<u>137,706</u>	<u>61,633</u>	<u>198,174</u>

92	96	21	17	100	15
HAVA GRANT	HISTORICAL COMMISSION	J.P. TECHNOL- OGY	JURY	KNIPPA WATER & SEPTIC	LAW LIBRARY
-	-	-	28,444	-	-
-	-	17,164	3,692	-	10,251
474	101	-	134	-	-
-	2,000	-	-	-	-
<u>474</u>	<u>2,101</u>	<u>17,164</u>	<u>32,270</u>	<u>-</u>	<u>10,251</u>
-	-	-	-	-	-
127	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	38,101	-	22,870
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,922	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	5,334	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>127</u>	<u>5,334</u>	<u>3,922</u>	<u>38,101</u>	<u>-</u>	<u>22,870</u>
<u>347</u>	<u>(3,233)</u>	<u>13,242</u>	<u>(5,831)</u>	<u>-</u>	<u>(12,619)</u>
-	-	-	-	-	25,000
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
347	(3,233)	13,242	(5,831)	-	12,381
57,738	13,010	24,062	22,534	57	36,828
-	-	-	-	-	-
<u>58,085</u>	<u>9,777</u>	<u>37,304</u>	<u>16,703</u>	<u>57</u>	<u>49,209</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 - Continued
YEAR ENDED SEPTEMBER 30, 2023

	116	105	102
	LBSP 2021 #2991106	LBSP 2021 #2991106	LEPC GRANT
REVENUES:			
Taxes			
Intergovernmental	-	-	-
Charges for services	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:			
Current:			
General Government			
Economic Development	-	-	-
Elections	-	-	-
Records Management	-	-	-
Legal			
Check Collection	-	-	-
Law Library	-	-	-
Judicial			
District Attorney	-	-	-
Judicial	-	-	-
Justices of the Peace	-	-	-
Public Facility			
Fairplex Park	-	-	-
Public Safety			
Sheriff	-	-	-
Emergency Operations	-	-	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	-
Capital Projects			
Capital Outlay and Other	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	9,702	-	-
Operating Transfers Out	-	-	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>9,702</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	9,702	-	-
Fund Balance - Beginning	(9,702)	874	46
Prior Period Adjustment	-	-	-
Fund Balance -Ending	<u>-</u>	<u>874</u>	<u>46</u>

78	47	115	86	16	33
NACOTICS INTRA- DICTION	NUTRITION PROGRAM	OPSG 2020 #3045206	PRETRIAL DIVERSION	RECORDS MANAGEMENT	SECURITY FEES FUND
-	452,182	-	-	-	-
-	-	-	4,685	33,751	358
-	-	-	-	1,254	161
-	-	-	-	-	-
<u>-</u>	<u>452,182</u>	<u>-</u>	<u>4,685</u>	<u>35,005</u>	<u>519</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	38,239	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,733
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	586,293	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>586,293</u>	<u>-</u>	<u>-</u>	<u>38,239</u>	<u>1,733</u>
<u>-</u>	<u>(134,111)</u>	<u>-</u>	<u>4,685</u>	<u>(3,234)</u>	<u>(1,214)</u>
-	169,048	-	-	-	-
(6,270)	-	(99,498)	-	-	-
-	-	-	-	-	-
<u>(6,270)</u>	<u>169,048</u>	<u>(99,498)</u>	<u>-</u>	<u>-</u>	<u>-</u>
(6,270)	34,937	(99,498)	4,685	(3,234)	(1,214)
6,270	(206,209)	99,498	3,400	167,325	21,229
-	-	-	-	-	-
<u>-</u>	<u>(171,272)</u>	<u>-</u>	<u>8,085</u>	<u>164,091</u>	<u>20,015</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 - Continued
YEAR ENDED SEPTEMBER 30, 2023

	73	71	75
	SHERIFF COMMISSARY	SHERIFF FEDERAL FORFEITURE	SHERIFF LEOSE
REVENUES:			
Taxes			
Intergovernmental	-	-	-
Charges for services	152,244	-	-
Interest	1,851	-	-
Miscellaneous	-	-	3,305
Total Revenue	<u>154,095</u>	<u>-</u>	<u>3,305</u>
EXPENDITURES:			
Current:			
General Government			
Economic Development	-	-	-
Elections	-	-	-
Records Management	-	-	-
Legal			
Check Collection	-	-	-
Law Library	-	-	-
Judicial			
District Attorney	-	-	-
Judicial	-	-	-
Justices of the Peace	-	-	-
Public Facility			
Fairplex Park	-	-	-
Public Safety			
Sheriff	53,756	-	10,293
Emergency Operations	-	-	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	-
Capital Projects			
Capital Outlay and Other	-	-	-
Total Expenditures	<u>53,756</u>	<u>-</u>	<u>10,293</u>
Excess (Deficiency) Revenues Over Expenditures	<u>100,339</u>	<u>-</u>	<u>(6,988)</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	100,339	-	(6,988)
Fund Balance - Beginning	174,564	36,673	7,467
Prior Period Adjustment	-	-	-
Fund Balance -Ending	<u>274,903</u>	<u>36,673</u>	<u>479</u>

74	70	106	104	103	24
SHERIFF SEIZURE	SHERIFF STATE FORFEITURE	STONE GARDEN 2016	STONE GARDEN 7206618	STONE GARDEN GRANT UVALDE	TOBACCO SETTLEMENT
-	-	-	-	-	79,457
-	-	-	-	-	-
1,282	86	-	-	-	-
25,223	800	-	-	-	-
<u>26,505</u>	<u>886</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>79,457</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
21,840	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	74,232
-	-	-	-	-	-
<u>21,840</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,232</u>
<u>4,665</u>	<u>886</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,225</u>
-	-	178,122	5,427	-	-
-	-	-	-	(1,064)	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>178,122</u>	<u>5,427</u>	<u>(1,064)</u>	<u>-</u>
4,665	886	178,122	5,427	(1,064)	5,225
69,734	12,073	(178,122)	(5,427)	1,064	110,497
-	-	-	-	-	-
<u>74,399</u>	<u>12,959</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,722</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 - Continued
YEAR ENDED SEPTEMBER 30, 2023

	93	83	23
	UVALDE	VICTIMS	LANGUAGE
	ESTATES	OF	ACCESS FEE
	SEPTIC	CRIME	\$3
	D.A.	D.A.	
REVENUES:			
Taxes			
Intergovernmental	-	33,750	2,229
Charges for services	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total Revenue	<u>-</u>	<u>33,750</u>	<u>2,229</u>
EXPENDITURES:			
Current:			
General Government			
Economic Development	-	-	-
Elections	-	-	-
Records Management	-	-	-
Legal			
Check Collection	-	-	-
Law Library			
Judicial			
District Attorney	-	40,853	-
Judicial	-	-	-
Justices of the Peace	-	-	-
Public Facility			
Fairplex Park	-	-	-
Public Safety			
Sheriff	-	-	-
Emergency Operations	-	-	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	-
Capital Projects			
Capital Outlay and Other	-	-	-
Total Expenditures	<u>-</u>	<u>40,853</u>	<u>-</u>
Excess (Deficiency) Revenues Over Expenditures	<u>-</u>	<u>(7,103)</u>	<u>2,229</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	(7,103)	2,229
Fund Balance - Beginning	14,675	(1,121)	1,653
Prior Period Adjustment	-	-	-
Fund Balance -Ending	<u>14,675</u>	<u>(8,224)</u>	<u>3,882</u>

31	32	46	72	77	87
LOCAL TRUANCY PREVENT	CT FACILITY FEE	CT GUARDIAN JUD/ED PUBL	NUTRITION CENTER ARPA	CONSTABLE #3 LEOSE FUND	REGION ALTERNATE BPU
-	-	-	-	597	28,201
-	5,830	-	-	-	-
-	-	-	-	-	-
5,442	-	2,970	-	-	-
<u>5,442</u>	<u>5,830</u>	<u>2,970</u>	<u>-</u>	<u>597</u>	<u>28,201</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	78,313
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	78,313
5,442	5,830	2,970	-	597	(50,112)
-	-	-	-	-	-
-	-	-	(94,549)	-	-
-	-	-	-	-	-
-	-	-	(94,549)	-	-
5,442	5,830	2,970	(94,549)	597	(50,112)
4,620	4,975	3,295	94,549	625	39,766
-	-	-	-	-	-
<u>10,062</u>	<u>10,805</u>	<u>6,265</u>	<u>-</u>	<u>1,222</u>	<u>(10,346)</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 - Continued
YEAR ENDED SEPTEMBER 30, 2023

	93	90	91
	UVALDE ESTATES SEPTIC	#6 CONSTABLE LEOSE FUND	DHS COVID 19 CFDA #93.3
REVENUES:			
Taxes			
Intergovernmental	-	-	-
Charges for services	-	-	-
Interest	-	-	-
Miscellaneous	-	555	-
Total Revenue	<u>-</u>	<u>555</u>	<u>-</u>
EXPENDITURES:			
Current:			
General Government			
Economic Development	-	-	-
Elections	-	-	-
Records Management	-	-	-
Legal			
Check Collection	-	-	-
Law Library	-	-	-
Judicial			
District Attorney	-	-	-
Judicial	-	-	-
Justices of the Peace	-	-	-
Public Facility			
Fairplex Park	-	-	-
Public Safety			
Sheriff	-	-	-
Emergency Operations	-	-	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	9,192
Capital Projects			
Capital Outlay and Other	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>9,192</u>
Excess (Deficiency) Revenues Over Expenditures	<u>-</u>	<u>555</u>	<u>(9,192)</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	555	(9,192)
Fund Balance - Beginning	-	539	(4,386)
Prior Period Adjustment	14,675	-	-
Fund Balance -Ending	<u>14,675</u>	<u>1,094</u>	<u>(13,578)</u>

117	119	120	123	124	127
OPSG GRANT #3045207	OLS GRANT #4369601	LBSP GRANT #2991107	LATCF	BODY ARMOR GRANT	STONEGARDEN
196,578	2,052,318	410	100,000	40,080	76,689
-	-	-	-	-	-
-	-	-	-	-	-
<u>196,578</u>	<u>2,052,318</u>	<u>410</u>	<u>100,000</u>	<u>40,080</u>	<u>76,689</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
166,823	1,857,135	410	-	40,080	58,775
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>166,823</u>	<u>1,857,135</u>	<u>410</u>	<u>-</u>	<u>40,080</u>	<u>58,775</u>
<u>29,755</u>	<u>195,183</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>17,914</u>
-	-	15,361	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>15,361</u>	<u>-</u>	<u>-</u>	<u>-</u>
29,755	195,183	15,361	100,000	-	17,914
(37,313)	(763,093)	(15,361)	-	-	-
-	-	-	-	-	-
<u>(7,558)</u>	<u>(567,910)</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>17,914</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 - Continued
YEAR ENDED SEPTEMBER 30, 2023

	126	130	132
	BALLISTIC SHIELDS	FY24 BPU #2538111	FY24 OLS #2991109
REVENUES:			
Taxes			
Intergovernmental	121,440	-	-
Charges for services	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total Revenue	121,440	-	-
EXPENDITURES:			
Current:			
General Government			
Economic Development	-	-	-
Elections	-	-	-
Records Management	-	-	-
Legal			
Check Collection	-	-	-
Law Library	-	-	-
Judicial			
District Attorney	-	-	-
Judicial	-	-	-
Justices of the Peace	-	-	-
Public Facility			
Fairplex Park	-	-	-
Public Safety			
Sheriff	125,418	29,684	49,020
Emergency Operations	-	-	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	-
Capital Projects			
Capital Outlay and Other	-	-	-
Total Expenditures	125,418	29,684	49,020
Excess (Deficiency) Revenues Over Expenditures	(3,978)	(29,684)	(49,020)
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	(3,978)	(29,684)	(49,020)
Fund Balance - Beginning	-	-	-
Prior Period Adjustment	-	-	-
Fund Balance -Ending	(3,978)	(29,684)	(49,020)

121	122	113	110	107	109
FY 22 CTY ESENTIAL SVC	RESILIENCY CENTER GRANT	FEMA DISASTER	USFWS F20AP00131 (BEAR CREEK)	TXCDBG 7218145	TXCDBG 7218490
-	807,247	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	53	-	-	-	-
<u>-</u>	<u>807,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
429,618	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,221,012	-	-	-	-
-	-	-	-	-	-
<u>429,618</u>	<u>1,221,012</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(429,618)</u>	<u>(413,712)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	129,361	148,218	35,385	5,000
-	-	-	-	-	-
-	15,856	-	-	-	-
<u>-</u>	<u>15,856</u>	<u>129,361</u>	<u>148,218</u>	<u>35,385</u>	<u>5,000</u>
(429,618)	(397,856)	129,361	148,218	35,385	5,000
(86,826)	(23,811)	(129,361)	-	(30,385)	(5,000)
-	-	-	-	-	-
<u>(516,444)</u>	<u>(421,667)</u>	<u>-</u>	<u>148,218</u>	<u>5,000</u>	<u>-</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 - Continued
YEAR ENDED SEPTEMBER 30, 2023

	95	114	108
	TXCDBG 7220015	TWDB TOWER #1001223	TXCDBG 7218155
REVENUES:			
Taxes			
Intergovernmental	172,335	-	18,701
Charges for services	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total Revenue	<u>172,335</u>	<u>-</u>	<u>18,701</u>
EXPENDITURES:			
Current:			
General Government			
Economic Development	-	-	-
Elections	-	-	-
Records Management	-	-	-
Legal			
Check Collection	-	-	-
Law Library	-	-	-
Judicial			
District Attorney	-	-	-
Judicial	-	-	-
Justices of the Peace	-	-	-
Public Facility			
Fairplex Park	-	-	-
Public Safety			
Sheriff	-	200	-
Emergency Operations	-	-	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	219,760	-	-
Capital Projects			
Capital Outlay and Other	-	-	-
Total Expenditures	<u>219,760</u>	<u>200</u>	<u>-</u>
Excess (Deficiency) Revenues Over Expenditures	<u>(47,425)</u>	<u>(200)</u>	<u>18,701</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(47,425)	(200)	18,701
Fund Balance - Beginning	(12,810)	(4,500)	-
Prior Period Adjustment	-	-	174,995
Fund Balance -Ending	<u>(60,235)</u>	<u>(4,700)</u>	<u>193,696</u>

128	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
KNIPPA WATER SUPPLY	
79,860	4,619,000
-	288,627
-	5,856
-	474,967
<u>79,860</u>	<u>5,388,450</u>
-	-
-	127
-	40,728
-	4,383
-	60,971
-	-
-	50,010
-	519,950
-	5,655
-	995,724
-	-
-	2,792,255
-	131,837
-	-
-	5,334
-	-
38,555	2,149,044
-	-
<u>38,555</u>	<u>6,756,018</u>
<u>41,305</u>	<u>(1,367,568)</u>
-	1,387,202
-	(201,381)
-	15,856
<u>-</u>	<u>1,201,677</u>
41,305	(165,891)
-	495,193
-	189,670
<u>41,305</u>	<u>518,972</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF CUSTODIAL NET POSITION
 CUSTODIAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2023

	Custodial Funds					Total Custodial Funds
	State Fees	Cash Bond	District Attorney Restitution Clearing	Arrest Fees	County Officer Accounts	
ASSETS:						
Current Assets						
Cash & Cash Equivalents	\$ 304,416	\$ 3,776	\$ 1,797	\$ 2,126	\$ 2,660,570	\$ 2,972,685
Receivables	-	-	-	-	-	-
Total Assets	<u>\$ 304,416</u>	<u>\$ 3,776</u>	<u>\$ 1,797</u>	<u>\$ 2,126</u>	<u>\$ 2,660,570</u>	<u>\$ 2,972,685</u>
LIABILITIES						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Others	-	-	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET POSITION						
Restricted for Organizations and Other Governments	\$ 304,416	\$ 3,776	\$ 1,797	\$ 2,126	\$ 2,660,570	\$ 2,972,685
Total Net Position	<u>\$ 304,416</u>	<u>\$ 3,776</u>	<u>\$ 1,797</u>	<u>\$ 2,126</u>	<u>\$ 2,660,570</u>	<u>\$ 2,972,685</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGE IN CUSTODIAL NET POSITION
 CUSTODIAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2023

	Custodial Funds					Total Custodial Funds
	State Fees	Cash Bond	District Attorney Restitution Clearing	Arrest Fees	County Officer Accounts	
ADDITIONS:						
Collections From Other Governments and Others	\$ 238,527	\$ 1,408	\$ -	\$ 60,901	\$ 8,815,995	\$ 9,116,831
Interest	-	-	-	-	507	507
Total Additions	<u>238,527</u>	<u>1,408</u>	<u>-</u>	<u>60,901</u>	<u>8,816,502</u>	<u>9,117,338</u>
DEDUCTIONS:						
Distributions To Other Governments and Others	158,156	1,408	-	58,775	8,282,903	8,501,242
Total Deductions	<u>158,156</u>	<u>1,408</u>	<u>-</u>	<u>58,775</u>	<u>8,282,903</u>	<u>8,501,242</u>
Changes in Fiduciary Net Positions	80,371	-	-	2,126	533,599	616,096
Total Net Position - October 1 (Beginning)	224,045	3,776	1,797	-	2,126,971	2,356,589
Prior Period Adjustment	-	-	-	-	-	-
Total Net Position - September 30 (Ending)	<u>\$ 304,416</u>	<u>\$ 3,776</u>	<u>\$ 1,797</u>	<u>\$ 2,126</u>	<u>\$ 2,660,570</u>	<u>\$ 2,972,685</u>

The accompanying notes are an integral part of this statement.

SCHEDULE OF REVENUE EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL

UVALDE COUNTY, TEXAS
ROAD & BRIDGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	3,146,014	3,229,355	3,208,076	21,279
Intergovernmental	-	-	-	-
Charges for services	688,938	698,041	925,306	(227,266)
Fines & Forfeitures	-	-	-	-
Interest	3,100	13,737	13,737	-
Miscellaneous	-	254,772	-	254,772
Total Revenues	3,838,052	4,195,904	4,147,119	48,785
EXPENDITURES				
Current:				
General Government	-	-	-	-
General Administration	-	-	-	-
Legal	-	-	-	-
Judicial	2,500	-	-	-
Financial Administration	-	-	-	-
Public Facilities	-	-	-	-
Public Safety	122,732	116,976	71,242	45,734
Public Transportation	4,016,612	3,425,234	3,217,311	207,923
Environmental Protection	127,947	112,243	112,243	-
Culture and Recreation	18,000	5,648	12,479	(6,831)
Health and Welfare	3,000	2,467	8,283	(5,816)
Conservation-Agriculture	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:	-	-	-	-
Debt Service - Principal on long-term debt	-	-	-	-
Debt Service - Interest on long-term debt	-	-	-	-
Total Expenditures	4,290,791	3,662,569	3,421,558	241,011
Excess (Deficiency) of Revenues Over (Under) Expenditures	(452,738)	533,336	725,561	289,796
OTHER FINANCING SOURCES (USES):				
Transfers In	420,000	420,000	-	(420,000)
Transfers Out	(666,578)	(979,541)	(979,541)	-
Loan Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	(246,578)	(559,541)	(979,541)	(420,000)
Net Changes in Fund Balances	(699,316)	(26,205)	(253,980)	(130,204)
Fund Balances - Beginning	1,180,761	1,180,761	1,180,761	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	481,445	1,154,556	926,781	(130,204)

UVALDE COUNTY, TEXAS
 AMERICAN RESCUE PLAN
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest	2,000	6,608	6,608	-
Miscellaneous	-	-	-	-
Total Revenues	2,000	6,608	6,608	-
EXPENDITURES				
Current:				
General Government	-	-	-	-
General Administration	2,511,966	1,098,896	742,062	356,834
Legal	-	-	-	-
Judicial	-	-	-	-
Financial Administration	-	-	-	-
Public Facilities	-	-	-	-
Public Safety	-	844,888	844,888	-
Public Transportation	-	284,697	284,697	-
Environmental Protection	-	-	-	-
Culture and Recreation	-	110,485	110,485	-
Health and Welfare	-	173,000	173,000	-
Conservation-Agriculture	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:	-	-	-	-
Debt Service - Principal on long-term debt	-	-	-	-
Debt Service - Interest on long-term debt	-	-	-	-
Total Expenditures	2,511,966	2,511,966	2,155,132	356,834
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,509,966)	(2,505,358)	(2,148,524)	356,834
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	(665,034)	(665,034)	-	665,034
Loan Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	(665,034)	(665,034)	-	665,034
Net Changes in Fund Balances	(3,175,000)	(3,170,392)	(2,148,524)	1,021,868
Fund Balances - Beginning	3,162,840	3,162,840	3,162,840	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(12,160)	(7,552)	1,014,316	1,021,868

UVALDE COUNTY, TEXAS
INTEREST AND SINKING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	1,752,584	1,837,822	1,837,315	507
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest	5,800	5,800	1,581	4,219.00
Miscellaneous	-	-	-	-
Total Revenues	1,758,384	1,843,622	1,838,896	4,726
EXPENDITURES				
Current:				
General Government	-	-	-	-
General Administration	-	-	-	-
Legal	-	-	-	-
Judicial	-	-	-	-
Financial Administration	-	-	-	-
Public Facilities	-	-	-	-
Public Safety	-	-	-	-
Public Transportation	-	-	-	-
Environmental Protection	-	-	-	-
Culture and Recreation	-	-	-	-
Health and Welfare	-	-	-	-
Conservation-Agriculture	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:	-	-	-	-
Debt Service - Principal on long-term debt	1,301,596	1,301,596	1,257,012	44,584
Debt Service - Interest on long-term debt	441,356	441,356	433,425	7,931
Total Expenditures	1,742,952	1,742,952	1,690,437	52,515
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,432	100,670	148,459	57,241
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Loan Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	15,432	100,670	148,459	57,241
Fund Balances - Beginning	32,022	32,022	32,022	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	47,454	132,692	180,481	57,241

UVALDE COUNTY, TEXAS
 CAPITAL PROJECTS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	18,701	18,701	-
Charges for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest	1,000	3,163	3,163	-
Miscellaneous	-	135,765	135,765	-
Total Revenues	1,000	157,629	157,629	-
EXPENDITURES				
Current:				
General Government	-	-	-	-
General Administration	-	-	-	-
Legal	-	-	-	-
Judicial	-	-	-	-
Financial Administration	-	-	-	-
Public Facilities	-	-	-	-
Public Safety	-	-	-	-
Public Transportation	-	-	-	-
Environmental Protection	-	-	-	-
Culture and Recreation	-	-	-	-
Health and Welfare	-	-	-	-
Conservation-Agriculture	-	-	-	-
Capital Outlay	1,569,054	1,589,829	1,589,829	-
Debt Service:	-	-	-	-
Debt Service - Principal on long-term debt	-	-	-	-
Debt Service - Interest on long-term debt	-	-	-	-
Total Expenditures	1,569,054	1,589,829	1,589,829	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,568,054)	(1,432,200)	(1,432,200)	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Loan Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(1,568,054)	(1,432,200)	(1,432,200)	-
Fund Balances - Beginning	1,611,152	1,611,152	1,611,152	-
Prior Period Adjustment	-	-	194,996	-
Fund Balances - Ending	43,098	178,952	373,948	-

UVALDE COUNTY, TEXAS
 ARCHIVAL FEE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	30,000	30,000	23,890	6,110
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	30,000	30,000	23,890	6,110
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	30,000	30,000	-	30,000
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	30,000	30,000	-	30,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	23,890	36,110
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	-	23,890	36,110
Fund Balances - Beginning	325,641	325,641	325,641	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	325,641	325,641	349,531	36,110

UVALDE COUNTY, TEXAS
 BORDER CRIME PROSECUTION
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	313,469	313,469	312,808	661
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	313,469	313,469	312,808	661
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	260,719	396,699	371,141	25,558
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	260,719	396,699	371,141	25,558
Excess (Deficiency) of Revenues Over (Under) Expenditures	52,750	(83,230)	(58,333)	26,219
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	52,750	(83,230)	(58,333)	26,219
Fund Balances - Beginning	47,111	47,111	47,111	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	99,861	(36,119)	(11,222)	26,219

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	555	555	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	555	555	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	555	555	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	555	555	-
Fund Balances - Beginning	4,860	4,860	4,860	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	4,860	5,415	5,415	-

UVALDE COUNTY, TEXAS
 CONSTABLE NO. 4 LEOSE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	1,119	1,119	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	1,119	1,119	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	541	541	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	541	541	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	578	578	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	578	578	-
Fund Balances - Beginning	1,112	1,112	1,112	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	1,112	1,690	1,690	-

UVALDE COUNTY, TEXAS
COUNTY ATTORNEY HOT CHECK
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	15	15	-
Interest	-	51	51	-
Miscellaneous	-	-	-	-
Total Revenues	-	66	66	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	8,000	8,000	4,383	3,617
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	8,000	8,000	4,383	3,617
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,000)	(7,934)	(4,317)	3,617
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(8,000)	(7,934)	(4,317)	3,617
Fund Balances - Beginning	9,371	9,371	9,371	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	1,371	1,437	5,054	3,617

UVALDE COUNTY, TEXAS
COUNTY COURT PRESERVATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	750	750	-	750
Total Revenues	750	750	-	750
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	13,750	13,750	-	13,750
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	13,750	13,750	-	13,750
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,000)	(13,000)	-	14,500
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(13,000)	(13,000)	-	14,500
Fund Balances - Beginning	13,340	13,340	13,340	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	340	340	13,340	14,500

UVALDE COUNTY, TEXAS
COUNTY COURT TECHNOLOGY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	450	450	536	(86)
Total Revenues	450	450	536	(86)
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	5,450	5,450	500	4,950
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	5,450	5,450	500	4,950
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(5,000)	36	4,864
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(5,000)	(5,000)	36	4,864
Fund Balances - Beginning	6,036	6,036	6,036	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	1,036	1,036	6,072	4,864

UVALDE COUNTY, TEXAS
COUNTY RECORDS MANAGEMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	1,350	3,618	3,440	178
Interest	5	5	18	(13)
Miscellaneous	-	-	-	-
Total Revenues	1,355	3,623	3,458	165
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	3,855	3,855	405	3,450
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	3,855	3,855	405	3,450
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,500)	(232)	3,053	3,615
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(2,500)	(232)	3,053	3,615
Fund Balances - Beginning	490	490	490	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(2,010)	258	3,543	3,615

UVALDE COUNTY, TEXAS
 COURT REPORTERS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	3,500	7,668	7,668	-
Interest	5	5	-	5
Miscellaneous	-	-	-	-
Total Revenues	3,505	7,673	7,668	5
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	8,505	8,505	5,671	2,834
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	8,505	8,505	5,671	2,834
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(832)	1,997	2,839
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(5,000)	(832)	1,997	2,839
Fund Balances - Beginning	8,392	8,392	8,392	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	3,392	7,560	10,389	2,839

UVALDE COUNTY, TEXAS
 COURTHOUSE SECURITY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	13,350	17,674	17,082	592
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	13,350	17,674	17,082	592
EXPENDITURES				
Current:				
General Government	-	-	-	-
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	58,350	58,350	7,680	50,670
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	58,350	58,350	7,680	50,670
Excess (Deficiency) of Revenues Over (Under) Expenditures	(45,000)	(40,676)	9,402	51,262
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(45,000)	(40,676)	9,402	51,262
Fund Balances - Beginning	63,790	63,790	63,790	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	18,790	23,114	73,192	51,262

UVALDE COUNTY, TEXAS
D.A. ADMINISTRATIVE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	30,000	30,000	8,885	21,115
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	30,000	30,000	8,885	21,115
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,000)	(30,000)	(8,885)	21,115
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(30,000)	(30,000)	(8,885)	21,115
Fund Balances - Beginning	35,553	35,553	35,553	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	5,553	5,553	26,668	21,115

UVALDE COUNTY, TEXAS

D.A. FEE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	-	-	-
Fund Balances - Beginning	9	9	9	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	9	9	9	-

UVALDE COUNTY, TEXAS
D.A. FORFEITURE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	62	62	-
Miscellaneous	-	200	200	-
Total Revenues	-	262	262	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	272	272	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	272	272	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(10)	(10)	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(10)	(10)	-
Fund Balances - Beginning	8,030	8,030	8,030	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	8,030	8,020	8,020	-

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, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	1,400	1,400	145	1,255
Interest	10	10	39	(29)
Miscellaneous	-	-	-	-
Total Revenues	1,410	1,410	184	1,226
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	5,410	5,410	2,084	3,326
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	5,410	5,410	2,084	3,326
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,000)	(4,000)	(1,900)	4,552
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(4,000)	(4,000)	(1,900)	4,552
Fund Balances - Beginning	6,429	6,429	6,429	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	2,429	2,429	4,529	4,552

UVALDE COUNTY, TEXAS
DISTRICT COURT PRESERVATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	2,500	7,573	7,573	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	2,500	7,573	7,573	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	15,000	15,000	5,248	9,752
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	15,000	15,000	5,248	9,752
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,500)	(7,427)	2,325	9,752
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(12,500)	(7,427)	2,325	9,752
Fund Balances - Beginning	16,716	16,716	16,716	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	4,216	9,289	19,041	9,752

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, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	1,500	1,500	328	1,172
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	1,500	1,500	328	1,172
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	18,000	18,000	-	18,000
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	18,000	18,000	-	18,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,500)	(16,500)	328	19,172
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(16,500)	(16,500)	328	19,172
Fund Balances - Beginning	20,368	20,368	20,368	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	3,868	3,868	20,696	19,172

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, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	350	350	511	(161)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	350	350	511	(161)
EXPENDITURES				
Current:				
General Government	-	-	-	-
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal	-	-	-	-
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial	-	-	-	-
District Attorney	-	-	-	-
Judicial	1,850	1,850	600	1,250
Justices of the Peace	-	-	-	-
Public Facility	-	-	-	-
Fairplex Park	-	-	-	-
Public Safety	-	-	-	-
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation	-	-	-	-
Historical Commission	-	-	-	-
Health and Welfare	-	-	-	-
Health	-	-	-	-
Capital Projects	-	-	-	-
Capital Outlay and Other	-	-	-	-
Total Expenditures	1,850	1,850	600	1,250
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,500)	(1,500)	(89)	1,089
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(1,500)	(1,500)	(89)	1,089
Fund Balances - Beginning	2,003	2,003	2,003	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	503	503	1,914	1,089

UVALDE COUNTY, TEXAS
 ECONOMIC DEVELOPMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	343	343	-
Miscellaneous	-	-	-	-
Total Revenues	-	343	343	-
EXPENDITURES				
Current:				
General Government				
Economic Development	43,894	43,894	-	43,894
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	43,894	43,894	-	43,894
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,894)	(43,551)	343	43,894
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(43,894)	(43,551)	343	43,894
Fund Balances - Beginning	137,363	137,363	137,363	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	93,469	93,812	137,706	43,894

UVALDE COUNTY, TEXAS
 EMPG
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	11,250	14,000	14,000	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	11,250	14,000	14,000	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	135,200	162,217	131,296	30,921
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	135,200	162,217	131,296	30,921
Excess (Deficiency) of Revenues Over (Under) Expenditures	(123,950)	(148,217)	(117,296)	30,921
OTHER FINANCING SOURCES (USES):				
Transfers In	40,578	40,578	40,578	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	40,578	40,578	40,578	-
Net Changes in Fund Balances	(83,372)	(107,639)	(76,718)	30,921
Fund Balances - Beginning	138,351	138,351	138,351	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	54,979	30,712	61,633	30,921

UVALDE COUNTY, TEXAS
 FAIRPLEX DEPARTMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	272,000	436,365	433,883	2,482
Total Revenues	272,000	436,365	433,883	2,482
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	914,802	1,021,724	995,724	26,000
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	914,802	1,021,724	995,724	26,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(642,802)	(585,359)	(561,841)	28,482
OTHER FINANCING SOURCES (USES):				
Transfers In	626,000	626,000	626,000	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	626,000	626,000	626,000	-
Net Changes in Fund Balances	(16,802)	40,641	64,159	28,482
Fund Balances - Beginning	134,015	134,015	134,015	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	117,213	174,656	198,174	28,482

UVALDE COUNTY, TEXAS
HAVA GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	150	474	474	-
Miscellaneous	-	-	-	-
Total Revenues	150	474	474	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	75,150	75,150	127	75,023
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	75,150	75,150	127	75,023
Excess (Deficiency) of Revenues Over (Under) Expenditures	(75,000)	(74,676)	347	75,023
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(75,000)	(74,676)	347	75,023
Fund Balances - Beginning	57,738	57,738	57,738	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(17,262)	(16,938)	58,085	75,023

UVALDE COUNTY, TEXAS
HISTORICAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	101	101	-
Miscellaneous	2,000	2,000	2,000	-
Total Revenues	2,000	2,101	2,101	-
EXPENDITURES				
Current:				
General Government	-	-	-	-
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	10,000	10,000	5,334	4,666
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	10,000	10,000	5,334	4,666
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,000)	(7,899)	(3,233)	4,666
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(8,000)	(7,899)	(3,233)	4,666
Fund Balances - Beginning	13,010	13,010	13,010	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	5,010	5,111	9,777	4,666

UVALDE COUNTY, TEXAS
 J.P. TECHNOLOGY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	11,000	22,375	17,164	5,211
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	11,000	22,375	17,164	5,211
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	21,000	21,000	3,922	17,078
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	21,000	21,000	3,922	17,078
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	1,375	13,242	22,289
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(10,000)	1,375	13,242	22,289
Fund Balances - Beginning	24,062	24,062	24,062	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	14,062	25,437	37,304	22,289

UVALDE COUNTY, TEXAS

JURY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	4,000	28,578	28,444	134
Charges for services	3,200	4,140	3,692	448
Interest	-	108	134	(26)
Miscellaneous	-	-	-	-
Total Revenues	7,200	32,826	32,270	556
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	22,200	40,400	38,101	2,299
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	22,200	40,400	38,101	2,299
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(7,574)	(5,831)	2,855
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(15,000)	(7,574)	(5,831)	2,855
Fund Balances - Beginning	22,534	22,534	22,534	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	7,534	14,960	16,703	2,855

UVALDE COUNTY, TEXAS
 KNIPPA WATER & SEPTIC
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	-	-	-
Fund Balances - Beginning	57	57	57	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	57	57	57	-

UVALDE COUNTY, TEXAS
LAW LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	10,900	10,900	10,251	649
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	10,900	10,900	10,251	649
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	35,900	35,900	22,870	13,030
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	35,900	35,900	22,870	13,030
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,000)	(25,000)	(12,619)	13,679
OTHER FINANCING SOURCES (USES):				
Transfers In	15,000	25,000	25,000	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	15,000	25,000	25,000	-
Net Changes in Fund Balances	(10,000)	-	12,381	13,679
Fund Balances - Beginning	36,828	36,828	36,828	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	26,828	36,828	49,209	13,679

UVALDE COUNTY, TEXAS
 LBSP 2021 #2991106
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	9,702	9,702	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	9,702	9,702	-
Net Changes in Fund Balances	-	9,702	-	-
Fund Balances - Beginning	(9,702)	(9,702)	(9,702)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(9,702)	-	(9,702)	-

UVALDE COUNTY, TEXAS
 LBSP 2021 #2991106
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	-	-	-
Fund Balances - Beginning	874	874	874	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	874	874	874	-

UVALDE COUNTY, TEXAS
 LEPC GRANT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	-	-	-
Fund Balances - Beginning	46	46	46	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	46	46	46	-

UVALDE COUNTY, TEXAS
NARCOTICS INTRADITION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	(6,270)	(6,270)	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	(6,270)	(6,270)	-
Net Changes in Fund Balances	-	(6,270)	(6,270)	-
Fund Balances - Beginning	6,270	6,270	6,270	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	6,270	-	-	-

UVALDE COUNTY, TEXAS
 NUTRITION PROGRAM
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	181,429	480,468	452,182	28,286
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	181,429	480,468	452,182	28,286
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	429,713	591,855	586,294	5,561
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	429,713	591,855	586,294	5,561
Excess (Deficiency) of Revenues Over (Under) Expenditures	(248,284)	(111,387)	(134,112)	33,847
OTHER FINANCING SOURCES (USES):				
Transfers In	247,495	247,495	169,049	(78,446)
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	247,495	247,495	169,049	-
Net Changes in Fund Balances	(789)	136,108	34,937	33,847
Fund Balances - Beginning	(206,209)	(206,209)	(206,209)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(206,998)	(70,101)	(171,272)	33,847

UVALDE COUNTY, TEXAS
 OPSG 2020 #3045206
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	(99,498)	(99,498)	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	(99,498)	(99,498)	-
Net Changes in Fund Balances	-	(99,498)	(99,498)	-
Fund Balances - Beginning	99,498	99,498	99,498	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	99,498	-	-	-

UVALDE COUNTY, TEXAS
 PRETRIAL DIVERSION
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	4,685	4,685	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	4,685	4,685	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	2,800	2,800	-	2,800
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	2,800	2,800	-	2,800
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,800)	1,885	4,685	2,800
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(2,800)	1,885	4,685	2,800
Fund Balances - Beginning	3,400	3,400	3,400	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	600	5,285	8,085	2,800

UVALDE COUNTY, TEXAS
 RECORDS MANAGEMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	40,900	41,509	33,751	7,758
Interest	-	1,254	1,254	-
Miscellaneous	-	-	-	-
Total Revenues	40,900	42,763	35,005	7,758
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	157,446	157,446	38,239	119,207
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	157,446	157,446	38,239	119,207
Excess (Deficiency) of Revenues Over (Under) Expenditures	(116,546)	(114,683)	(3,234)	126,965
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(116,546)	(114,683)	(3,234)	126,965
Fund Balances - Beginning	167,325	167,325	167,325	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	50,779	52,642	164,091	126,965

UVALDE COUNTY, TEXAS
SECURITY FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	2,500	2,500	358	2,142
Interest	40	40	161	(121)
Miscellaneous	-	-	-	-
Total Revenues	2,540	2,540	519	2,021
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	17,540	17,540	1,733	15,807
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	17,540	17,540	1,733	15,807
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(15,000)	(1,214)	17,828
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(15,000)	(15,000)	(1,214)	17,828
Fund Balances - Beginning	21,229	21,229	21,229	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	6,229	6,229	20,015	17,828

UVALDE COUNTY, TEXAS
SHERIFF COMMISSARY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	85,000	152,244	152,244	-
Interest	200	1,851	1,851	-
Miscellaneous	-	-	-	-
Total Revenues	85,200	154,095	154,095	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	83,533	78,179	53,756	24,423
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	83,533	78,179	53,756	24,423
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,667	75,916	100,339	24,423
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	1,667	75,916	100,339	24,423
Fund Balances - Beginning	174,564	174,564	174,564	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	176,231	250,480	274,903	24,423

UVALDE COUNTY, TEXAS
SHERIFF FEDERAL FORFEITURE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	30,000	30,000	-	30,000
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	30,000	30,000	-	30,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,000)	(30,000)	-	30,000
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(30,000)	(30,000)	-	30,000
Fund Balances - Beginning	36,673	36,673	36,673	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	6,673	6,673	36,673	30,000

UVALDE COUNTY, TEXAS
SHERIFF LEOSE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	3,500	3,500	3,305	195
Total Revenues	3,500	3,500	3,305	195
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	6,500	10,293	10,293	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	6,500	10,293	10,293	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,000)	(6,793)	(6,988)	195
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(3,000)	(6,793)	(6,988)	195
Fund Balances - Beginning	7,467	7,467	7,467	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	4,467	674	479	195

UVALDE COUNTY, TEXAS
SHERIFF SEIZURE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	1,282	(1,282)
Miscellaneous	-	-	25,223	(25,223)
Total Revenues	-	-	26,505	(26,505)
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	21,840	(21,840)
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	21,840	(21,840)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	4,665	(48,345)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	-	4,665	(48,345)
Fund Balances - Beginning	69,734	69,734	69,734	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	69,734	69,734	74,399	(48,345)

UVALDE COUNTY, TEXAS
SHERIFF STATE FORFEITURE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	86	86	-
Miscellaneous	-	800	800	-
Total Revenues	-	886	886	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	8,000	8,000	-	8,000
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	8,000	8,000	-	8,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,000)	(7,114)	886	8,000
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(8,000)	(7,114)	886	8,000
Fund Balances - Beginning	12,073	12,073	12,073	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	4,073	4,959	12,959	8,000

UVALDE COUNTY, TEXAS
 STONE GARDEN 2016
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	178,122	178,122	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	178,122	178,122	-
Net Changes in Fund Balances	-	178,122	178,122	-
Fund Balances - Beginning	(178,122)	(178,122)	(178,122)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(178,122)	-	-	-

UVALDE COUNTY, TEXAS
 STONE GARDEN 7206618
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	5,427	5,427	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	5,427	5,427	-
Net Changes in Fund Balances	-	5,427	5,427	-
Fund Balances - Beginning	(5,427)	(5,427)	(5,427)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(5,427)	-	-	-

UVALDE COUNTY, TEXAS
 STONE GARDEN GRANT UVALDE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	(1,064)	(1,064)	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	(1,064)	(1,064)	-
Net Changes in Fund Balances	-	(1,064)	(1,064)	-
Fund Balances - Beginning	1,064	1,064	1,064	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	1,064	-	-	-

UVALDE COUNTY, TEXAS
 TABACCO SETTLEMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	65,000	79,457	79,457	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	65,000	79,457	79,457	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	117,500	117,500	74,232	43,268
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	117,500	117,500	74,232	43,268
Excess (Deficiency) of Revenues Over (Under) Expenditures	(52,500)	(38,043)	5,225	43,268
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(52,500)	(38,043)	5,225	43,268
Fund Balances - Beginning	110,497	110,497	110,497	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	57,997	72,454	115,722	43,268

UVALDE COUNTY, TEXAS
 UVALDE ESTATES SEPTIC
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	-	-	-
Fund Balances - Beginning	14,675	14,675	14,675	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	14,675	14,675	14,675	-

UVALDE COUNTY, TEXAS
VICTIMS OF CRIME D.A.
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	45,000	48,750	33,750	15,000
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	45,000	48,750	33,750	15,000
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	45,000	45,000	40,853	4,147
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	45,000	45,000	40,853	4,147
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	3,750	(7,103)	19,147
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	3,750	(7,103)	19,147
Fund Balances - Beginning	(1,121)	(1,121)	(1,121)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(1,121)	2,629	(8,224)	19,147

UVALDE COUNTY, TEXAS
 LANGUAGE ACCESS FEE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	1,550	2,233	2,229	4
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	1,550	2,233	2,229	4
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	1,550	1,550	-	1,550
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	1,550	1,550	-	1,550
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	683	2,229	1,554
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	683	2,229	1,554
Fund Balances - Beginning	1,653	1,653	1,653	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	1,653	2,336	3,882	1,554

UVALDE COUNTY, TEXAS
 LOCAL TRUANCY FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	3,500	5,442	5,442	-
Total Revenues	3,500	5,442	5,442	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	6,230	6,230	-	6,230
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	6,230	6,230	-	6,230
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,730)	(788)	5,442	6,230
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(2,730)	(788)	5,442	6,230
Fund Balances - Beginning	4,620	4,620	4,620	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	1,890	3,832	10,062	6,230

UVALDE COUNTY, TEXAS
 CT FACILITY FEE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	3,000	5,830	5,830	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	3,000	5,830	5,830	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	5,500	5,500	-	5,500
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	5,500	5,500	-	5,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,500)	330	5,830	5,500
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(2,500)	330	5,830	5,500
Fund Balances - Beginning	4,975	4,975	4,975	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	2,475	5,305	10,805	5,500

UVALDE COUNTY, TEXAS
 CT GUARDIAN JUD/ED PUBL
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	2,970	2,970	-
Total Revenues	-	2,970	2,970	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	1,900	1,900	-	1,900
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	1,900	1,900	-	1,900
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,900)	1,070	2,970	1,900
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(1,900)	1,070	2,970	1,900
Fund Balances - Beginning	3,295	3,295	3,295	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	1,395	4,365	6,265	1,900

UVALDE COUNTY, TEXAS
 NUTRITION CENTER APRA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	50,000	50,000	-	50,000
Total Revenues	50,000	50,000	-	50,000
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	50,000	50,000	-	50,000
Total Expenditures	50,000	50,000	-	50,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	100,000
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	(94,549)	(94,549)	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	(94,549)	(94,549)	-
Net Changes in Fund Balances	-	(94,549)	(94,549)	100,000
Fund Balances - Beginning	94,549	94,549	94,549	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	94,549	-	-	100,000

UVALDE COUNTY, TEXAS
 CONSTABLE #3 LEOSE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	597	597	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	597	597	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	597	597	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	597	597	-
Fund Balances - Beginning	625	625	625	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	625	1,222	1,222	-

UVALDE COUNTY, TEXAS
 REGION ALTERNATE BPU
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	76,793	76,793	28,201	48,592
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	76,793	76,793	28,201	48,592
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	76,793	79,955	78,313	1,642
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	76,793	79,955	78,313	1,642
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(3,161)	(50,112)	50,234
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(3,161)	(50,112)	50,234
Fund Balances - Beginning	39,766	39,766	39,766	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	39,766	36,605	(10,346)	50,234

UVALDE COUNTY, TEXAS
 UVALDE ESTATES SEPTIC
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	-	-	-
Fund Balances - Beginning	14,675	14,675	14,675	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	14,675	14,675	14,675	-

UVALDE COUNTY, TEXAS
#6 CONSTABLE LEASE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	555	555	-
Total Revenues	-	555	555	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	538	-	538
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	538	-	538
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	17	555	538
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	17	555	538
Fund Balances - Beginning	539	539	539	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	539	556	1,094	538

UVALDE COUNTY, TEXAS
DHS COVID 19 CFDA #93.3
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	9,192	9,192	-	9,192
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	9,192	9,192	-	9,192
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	9,192	9,192	9,192	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	9,192	9,192	9,192	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(9,192)	9,192
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	-	(9,192)	9,192
Fund Balances - Beginning	(4,386)	(4,386)	(4,386)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(4,386)	(4,386)	(13,578)	9,192

UVALDE COUNTY, TEXAS
 OPSG GRANT #3045207
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	196,578	196,578	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	196,578	196,578	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	166,823	166,823	-
Total Expenditures	-	166,823	166,823	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	29,755	29,755	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	29,755	29,755	-
Fund Balances - Beginning	(37,313)	(37,313)	(37,313)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(37,313)	(7,558)	(7,558)	-

UVALDE COUNTY, TEXAS
 OLS GRANT #4369601
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	629,651	2,052,318	2,052,318	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	629,651	2,052,318	2,052,318	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	629,651	2,141,647	1,857,135	284,512
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	629,651	2,141,647	1,857,135	284,512
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(89,329)	195,183	284,512
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(89,329)	195,183	284,512
Fund Balances - Beginning	(763,093)	(763,093)	(763,093)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(763,093)	(852,422)	(567,910)	284,512

UVALDE COUNTY, TEXAS
 LBSP GRANT #2991107
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	410	410	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	410	410	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	411	411	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	411	411	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(1)	(1)	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	15,362	15,362	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	15,362	15,362	-
Net Changes in Fund Balances	-	15,361	15,361	-
Fund Balances - Beginning	(15,361)	(15,361)	(15,361)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(15,361)	-	-	-

UVALDE COUNTY, TEXAS
LATCF
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	100,000	100,000	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	100,000	100,000	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	100,000	100,000	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	100,000	100,000	-
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	100,000	100,000	-

UVALDE COUNTY, TEXAS
 BODY ARMOR GRANT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	40,080	40,080	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	40,080	40,080	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	40,080	40,080	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	40,080	40,080	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	-	-	-

UVALDE COUNTY, TEXAS
 STONEGARDEN
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	149,249	76,689	72,560
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	149,249	76,689	72,560
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	58,775	58,775	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	58,775	58,775	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	90,474	17,914	72,560
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	90,474	17,914	72,560
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	90,474	17,914	72,560

UVALDE COUNTY, TEXAS
 BALLISTIC SHIELDS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	121,440	121,440	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	121,440	121,440	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	125,418	125,418	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	125,418	125,418	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(3,978)	(3,978)	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(3,978)	(3,978)	-
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	(3,978)	(3,978)	-

UVALDE COUNTY, TEXAS
 FY24 BPU #2538111
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	29,684	29,684	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	29,684	29,684	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(29,684)	(29,684)	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(29,684)	(29,684)	-
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	(29,684)	(29,684)	-

UVALDE COUNTY, TEXAS
 FY24 OLS #2991109
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	49,020	49,020	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	49,020	49,020	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(49,020)	(49,020)	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(49,020)	(49,020)	-
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	(49,020)	(49,020)	-

UVALDE COUNTY, TEXAS
 FY 22 CITY ESSENTIAL SVC
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	395,692	395,692	-	395,692
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	395,692	395,692	-	395,692
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	395,692	562,692	429,618	133,074
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	395,692	562,692	429,618	133,074
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(167,000)	(429,618)	528,766
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(167,000)	(429,618)	528,766
Fund Balances - Beginning	(86,826)	(86,826)	(86,826)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(86,826)	(253,826)	(516,444)	528,766

UVALDE COUNTY, TEXAS
 RESILIENCY CENTER GRANT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	3,067,775	3,067,775	807,247	2,260,528
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	15,909	(15,909)
Total Revenues	3,067,775	3,067,775	823,156	2,244,619
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	3,061,775	4,982,189	1,221,012	3,761,177
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	3,061,775	4,982,189	1,221,012	3,761,177
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,000	(1,914,414)	(397,856)	6,005,796
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	6,000	(1,914,414)	(397,856)	6,005,796
Fund Balances - Beginning	(23,811)	(23,811)	(23,811)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(17,811)	(1,938,225)	(421,667)	6,005,796

UVALDE COUNTY, TEXAS
 FEMA DISASTER
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	129,361	129,361	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	129,361	129,361	-
Net Changes in Fund Balances	-	129,361	129,361	-
Fund Balances - Beginning	(129,361)	(129,361)	(129,361)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(129,361)	-	-	-

UVALDE COUNTY, TEXAS
 USFWS F20AP00131
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	148,218	148,218	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	148,218	148,218	-
Net Changes in Fund Balances	-	148,218	148,218	-
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	148,218	148,218	-

UVALDE COUNTY, TEXAS
TXCDBG 7218145
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	35,385	35,385	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	35,385	35,385	-
Net Changes in Fund Balances	-	35,385	35,385	-
Fund Balances - Beginning	(30,385)	(30,385)	(30,385)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(30,385)	5,000	5,000	-

UVALDE COUNTY, TEXAS
TXCDBG 7218490
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	5,000	5,000	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	5,000	5,000	-
Net Changes in Fund Balances	-	5,000	5,000	-
Fund Balances - Beginning	(5,000)	(5,000)	(5,000)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(5,000)	-	-	-

UVALDE COUNTY, TEXAS
TXCBG 7220015
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	172,335	172,335	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	172,335	172,335	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	219,760	219,760	-
Total Expenditures	-	219,760	219,760	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(47,425)	(47,425)	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(47,425)	(47,425)	-
Fund Balances - Beginning	(12,810)	(12,810)	(12,810)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(12,810)	(60,235)	(60,235)	-

UVALDE COUNTY, TEXAS
 TWDB TOWER #1001223
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	200	200	-
Total Expenditures	-	200	200	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(200)	(200)	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(200)	(200)	-
Fund Balances - Beginning	(4,500)	(4,500)	(4,500)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(4,500)	(4,700)	(4,700)	-

UVALDE COUNTY, TEXAS
TXCDBG 721855
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	18,701	18,701	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	18,701	18,701	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	18,701	18,701	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	18,701	18,701	-
Fund Balances - Beginning	174,995	174,995	174,995	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	174,995	193,696	193,696	-

UVALDE COUNTY, TEXAS
 KNIPPA WATER SUPPLY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	79,860	79,860	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	79,860	79,860	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	38,555	38,555	-
Total Expenditures	-	38,555	38,555	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	41,305	41,305	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	41,305	41,305	-
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	41,305	41,305	-

STATISTICAL SECTION (Unaudited)

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	179
. <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	186
. <i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	
Debt Capacity	191
. <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	195
. <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	198
. <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 annual comprehensive financial report for the relevant year.

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental activities										
Investment in Capital Assets	\$10,718,133	\$10,813,736	\$10,832,763	\$10,953,807	\$11,131,498	\$11,405,378	\$12,060,805	\$10,255,579	\$12,004,164	\$15,691,643
Restricted	2,620,592	3,259,618	3,103,047	2,546,792	3,049,158	1,314,721	2,849,278	7,231,886	8,002,340	4,099,262
Unrestricted	6,329,018	5,817,353	4,873,530	2,214,400	3,222,685	374,043	4,862,613	5,295,042	5,917,212	9,207,038
Total governmental activities Net Position	\$19,667,743	\$19,890,707	\$18,809,340	\$15,714,999	\$17,403,341	\$13,094,142	\$19,772,696	\$22,782,507	\$25,923,716	\$28,997,943
Business-type activities										
Investment in Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-	-	-	-
Total business-type activities Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary government										
Investment in Capital Assets	\$10,718,133	\$10,813,736	\$10,832,763	\$10,953,807	\$11,131,498	\$11,405,378	\$12,060,805	\$10,255,579	\$12,004,164	\$15,691,643
Restricted	2,620,592	3,259,618	3,103,047	2,546,792	3,049,158	1,314,721	2,849,278	7,231,886	8,002,340	4,099,262
Unrestricted	6,329,018	5,817,353	4,873,530	2,214,400	3,222,685	374,043	4,862,613	5,295,042	5,917,212	9,207,038
Total primary government Net Position	\$19,667,743	\$19,890,707	\$18,809,340	\$15,714,999	\$17,403,341	\$13,094,142	\$19,772,696	\$22,782,507	\$25,923,716	\$28,997,943

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)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental activities:										
General Administration	\$2,429,606	\$2,608,573	3,039,014	2,678,526	\$2,699,199	\$3,147,751	\$3,170,938	\$3,402,544	\$4,565,865	4,692,949
Legal	337,165	342,443	330,892	375,288	377,978	396,340	371,351	296,214	426,719	840,802
Judicial	1,874,433	2,012,104	2,179,444	2,764,818	2,428,487	2,572,428	2,374,243	1,847,825	2,568,310	2,752,498
Financial Administration	1,086,309	1,100,725	1,191,477	1,517,642	1,323,260	1,599,937	1,609,000	1,654,268	1,696,828	602,188
Public Facilities	839,826	1,202,439	1,177,084	2,248,171	1,764,017	1,740,487	1,804,022	2,128,966	1,556,797	1,895,526
Public Safety	5,496,018	5,923,329	6,297,707	7,466,032	6,883,693	7,541,876	7,705,204	7,762,475	8,958,767	11,033,136
Public Transportation	1,841,697	1,914,400	2,039,015	2,586,571	2,005,490	2,598,540	2,568,238	2,569,416	2,820,590	3,225,213
Environmental Protection	265,226	272,304	293,861	317,026	325,637	332,428	344,889	340,363	346,343	206,847
Culture and Recreation	840,657	744,652	980,122	1,301,002	1,259,558	1,535,121	1,341,443	1,691,606	1,531,868	1,562,008
Health and Welfare	2,319,934	2,440,310	3,091,014	3,464,874	3,599,561	2,837,477	3,398,860	3,829,542	3,646,044	2,626,104
Conservation - Agriculture	136,788	145,781	138,934	184,287	170,430	187,685	171,246	159,545	182,336	128,385
Interest and Fiscal Charges	1,032,452	1,008,022	978,778	954,697	612,983	565,163	530,270	472,917	745,585	439,574
Total governmental activities expenses	18,500,111	19,715,082	21,737,342	25,858,934	23,450,293	25,055,233	25,389,704	26,155,681	29,046,052	30,005,230
Total primary government expenses	\$ 18,500,111	\$ 19,715,082	\$ 21,737,342	\$ 25,858,934	\$ 23,450,293	\$ 25,055,233	\$ 25,389,704	\$ 26,155,681	\$ 29,046,052	\$ 30,005,230
Program Revenues										
Governmental activities:										
Charges for services:										
General Administration	\$225,962	\$237,796	\$229,476	\$245,007	\$281,452	\$299,330	\$280,115	\$319,083	\$4,377,409	307,694
Judicial	8,776	8,457	19,192	13,999	5,665	7,979	5,358	4,889	1,174	70,657
Legal	1,095,915	751,713	548,803	559,723	916,813	1,566,371	810,721	1,125,870	605,543	208,787
Financial Administration	192,975	193,169	202,072	309,279	212,295	244,673	256,633	260,698	21,772	-
Public Facilities	-	-	-	-	-	-	-	-	-	-
Public Safety	1,359,335	1,969,389	2,003,946	1,965,660	1,921,691	2,106,460	1,638,551	1,438,684	2,197,408	3,101,914
Public Transportation	675,418	652,396	679,736	624,731	649,373	1,062,851	663,022	683,651	-	1,133,773
Environmental Protection	-	-	-	-	-	-	-	-	121,240	68,785
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Health and Welfare	42,560	98,906	469,693	39,850	44,299	42,870	50,648	42,573	13,246	41,558
Conservation - Agriculture	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	599,888	1,730,845	2,430,793	1,975,731	1,965,525	2,054,135	3,179,287	3,909,059	1,914,953	3,619,556
Capital grants and contributions	1,485,089	8,406	5,000	931,610	1,063,947	200,499	436,665	779,999	-	1,314,170
Total governmental activities program revenues	5,685,918	5,651,077	6,588,711	6,665,590	7,061,060	7,585,168	7,321,000	8,564,506	9,252,745	9,866,893
Total primary government program revenues	\$ 5,685,918	\$ 5,651,077	\$ 6,588,711	\$ 6,665,590	\$ 7,061,060	\$ 7,585,168	\$ 7,321,000	\$ 8,564,506	\$ 9,252,745	\$ 9,866,893

(continued)

(continued)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net (expense)/revenue										
Governmental activities	(\$12,814,193)	(\$14,064,005)	(\$15,148,631)	(\$19,193,344)	(\$16,389,233)	(\$17,470,065)	(\$18,068,704)	(\$17,591,175)	(\$19,793,307)	(\$20,138,337)
Total primary government net expense	(\$12,814,193)	(\$14,064,005)	(\$15,148,631)	(\$19,193,344)	(\$16,389,233)	(\$17,470,065)	(\$18,068,704)	(\$17,591,175)	(\$19,793,307)	(\$20,138,337)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property Taxes, Levies for General Purposes	10,013,695	10,256,498	10,048,610	11,459,349	12,728,990	12,969,149	14,247,711	14,464,681	15,460,308	17,292,277
Sales Taxes	2,971,478	3,062,416	3,096,920	3,219,981	3,693,297	3,763,454	3,769,569	4,241,670	4,640,050	2,752,927
Other Taxes	504,191	570,747	661,155	812,258	813,697	784,927	941,016	1,239,791	2,107,578	1,009,691
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	376,742
Unrestricted Investment Earnings	47,456	35,751	26,653	39,571	39,699	49,211	49,916	36,573	45,830	208,962
Miscellaneous	658,548	499,994	233,926	567,844	718,340	850,395	482,776	718,271	680,750	1,058,261
Total governmental activities	14,195,368	14,425,406	14,067,264	16,099,003	17,994,023	18,417,136	19,490,988	20,700,986	22,934,516	22,698,859
Total primary government	\$14,195,368	\$14,425,406	\$14,067,264	\$16,099,003	\$17,994,023	\$18,417,136	\$19,490,988	\$20,700,986	\$22,934,516	\$22,698,859
Change in Net Position										
Governmental activities	\$1,381,175	\$361,401	(\$1,081,367)	(\$3,094,341)	\$1,604,790	\$947,071	\$1,422,284	\$3,109,811	\$3,141,209	\$2,560,522
Total primary government	\$1,381,175	\$361,401	(\$1,081,367)	(\$3,094,341)	\$1,604,790	\$947,071	\$1,422,284	\$3,109,811	\$3,141,209	\$2,560,522

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
2014	9,544,013	3,011,166	468,281	\$13,023,460
2015	10,013,695	2,971,478	504,191	\$13,489,364
2016	10,256,498	3,062,416	570,747	\$13,889,661
2017	10,048,610	3,096,920	661,155	\$13,806,685
2018	11,459,349	3,219,981	812,528	\$15,491,858
2019	12,728,990	3,693,297	813,697	\$17,235,984
2020	14,247,711	3,769,569	941,016	\$18,958,296
2021	14,464,681	3,769,569	941,016	\$19,175,266
2022	15,460,308	4,640,050	1,513,289	\$21,613,647
2023	17,292,277	2,752,927	1,009,691	\$21,054,895

(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)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General fund										
Unspendable	\$ 56,126	\$ 4,154	\$ -	\$ -	\$ -	\$ -	\$ 115,214	\$ 78,945	\$ 180,473	\$ -
Unassigned	2,273,472	2,722,091	1,717,364	1,103,672	1,929,147	3,387,874	3,723,872	3,708,900	3,835,793	5,600,784
Unreserved	-	-	-	-	-	-	-	-	-	-
Total general fund	<u>\$ 2,329,598</u>	<u>\$ 2,726,245</u>	<u>\$ 1,717,364</u>	<u>\$ 1,103,672</u>	<u>\$ 1,929,147</u>	<u>\$ 3,387,874</u>	<u>\$ 3,839,086</u>	<u>\$ 3,787,845</u>	<u>\$ 4,016,266</u>	<u>\$ 5,600,784</u>
All other governmental funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	3,094,986	1,326,669	3,103,047	2,546,792	3,049,158	2,519,775	2,849,278	7,231,896	8,002,340	3,751,456
Committed	364,547	7,165	539,191	373,627	288,219	7,165	9,185	11,200	13,056	-
Unassigned	(46,381)	-	-	(98,166)	(120,805)	(54,502)	(236,494)	(363,348)	(1,533,428)	(736,958)
Unreserved, reported in: Special revenue funds										
Total all other governmental funds	<u>\$3,413,152</u>	<u>\$1,333,834</u>	<u>\$3,642,238</u>	<u>\$2,822,253</u>	<u>\$3,216,572</u>	<u>\$2,472,438</u>	<u>\$2,621,969</u>	<u>\$6,879,748</u>	<u>\$6,481,968</u>	<u>\$3,014,498</u>

(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)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues										
Taxes										
Property	\$9,994,765	\$10,387,884	\$10,072,991	\$11,434,211	\$12,551,918	\$12,982,028	\$14,124,468	\$14,571,364	\$15,281,300	\$16,678,163
Sales	2,971,478	3,062,416	3,096,920	3,219,981	3,693,297	3,763,454	3,769,569	4,241,670	4,640,050	2,752,927
Other	504,191	570,747	661,155	812,258	813,697	784,927	941,016	1,239,791	1,513,289	1,009,691
Intergovernmental	2,084,977	1,739,251	2,435,793	2,907,341	3,029,472	2,254,634	3,615,952	4,689,058	6,134,443	4,933,726
Licenses and Permits	577,195	564,660	556,118	529,197	570,174	564,155	548,131	569,631	594,289	0
Charges for Services	2,339,777	3,008,032	3,433,951	3,063,436	2,928,161	3,563,955	2,472,302	2,302,210	2,657,469	4,933,167
Fines and Forfeitures	463,155	504,849	490,832	468,071	531,465	691,763	500,672	474,517	468,260	376,742
Interest	47,456	35,751	26,653	39,571	39,699	49,211	49,916	36,573	46,166	205,307
Miscellaneous	857,737	717,061	739,318	567,844	718,340	850,395	482,776	718,271	730,724	1,072,605
Total revenues	19,840,731	20,590,651	21,513,731	23,041,910	24,876,223	25,504,522	26,504,802	28,843,085	32,065,990	31,962,328
Expenditures										
Current:										
General Administration	2,408,946	2,597,286	3,073,153	2,746,288	2,668,932	3,298,743	3,093,997	3,224,361	4,797,653	4,733,881
Legal	337,165	345,388	345,642	348,079	373,803	376,225	363,102	391,868	414,143	903,851
Judicial	1,908,584	2,019,585	2,245,531	2,588,719	2,399,029	2,445,983	2,323,523	1,739,637	2,536,370	2,657,219
Financial Administration	1,089,884	1,117,670	1,224,957	1,446,332	1,310,385	1,545,449	1,583,476	1,653,699	1,752,893	621,286
Public Facilities	815,707	981,938	1,028,390	1,198,706	919,538	1,052,485	1,021,969	1,110,668	1,389,323	1,793,325
Public Safety	5,044,492	5,738,777	6,169,360	6,624,307	6,639,186	6,757,337	7,709,889	7,220,970	8,724,587	12,181,478
Public Transportation	1,846,220	1,912,698	2,070,890	2,408,414	1,911,066	2,547,562	2,676,474	2,434,407	2,732,982	3,534,930
Environmental Protection	261,864	269,574	297,025	309,819	324,514	327,077	342,726	339,259	370,726	207,672
Culture and Recreation	606,515	506,021	802,826	1,086,760	1,009,298	1,260,789	1,099,756	1,453,181	1,300,291	1,409,099
Health and Welfare	2,320,297	2,444,153	3,117,092	2,828,990	3,173,380	2,714,070	3,051,614	3,707,842	3,172,576	2,844,585
Conservation - Agriculture	132,275	138,805	135,203	151,264	158,437	158,794	154,652	147,237	178,865	118,912
Capital outlay	437,662	103,810	0	991,685	662,647	596,719	648,359	2,054,992	2,613,158	1,589,829
Debt service										
Principal	640,000	689,944	751,268	800,476	1,062,030	1,227,730	1,171,182	1,274,366	1,209,440	1,257,012
Interest	1,036,719	1,012,488	984,653	523,542	544,184	496,754	460,915	434,070	564,996	433,425
Tax Anticipation Notes - Issuance Cost										
Total expenditures	18,886,330	19,878,137	22,245,990	24,053,381	23,156,429	24,805,717	25,701,634	27,186,557	31,758,003	34,286,504
Excess of revenues over (under) expenditures (continued) (continued)	954,401	712,514	(732,259)	(1,011,471)	1,719,794	698,805	803,168	1,656,528	307,987	(2,324,176)
Other financing sources (uses) Other Financing Sources - Bond Proceeds	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023

Other Financing Sources - Notes Payable										
Other Financing Sources - Capital Lease		93,592							222,662	56,558
Refunding Bond Issuance Cost			93,005	(422,206)	-	308,458	247,575	3,000,000	-	-
Transfers In	473,848	624,082	629,664	644,066	856,728	1,717,616	818,879	1,154,208	1,300,849	1,394,536
Transfers Out	(473,848)	(674,082)	(1,129,664)	(644,066)	(1,356,728)	(2,010,286)	(1,268,879)	(1,604,208)	(2,000,849)	(1,394,536)
Total other financing sources (uses)	-	43,592	(406,995)	(422,206)	(500,000)	15,788	(202,425)	2,550,000	(477,338)	56,558
Net change in fund balances	\$ 954,401	\$ 756,106	\$ (1,139,254)	\$ (1,433,677)	\$ 1,219,794	\$ 714,593	\$ 600,743	\$ 4,206,528	\$ (169,351)	\$ (2,267,618)
Debt service as a percentage of noncapital expenditures	9.65%	8.88%	7.96%	5.60%	7.04%	7.05%	6.49%	6.64%	5.59%	5.15%

(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
2014	9,651,347	3,011,166	468,281	13,130,794
2015	9,994,765	2,971,478	504,191	13,470,434
2016	10,387,884	3,062,416	570,747	14,021,047
2017	10,072,991	3,096,920	661,155	13,831,066
2018	11,434,211	3,219,981	812,258	15,466,450
2019	12,551,918	3,693,297	813,697	17,058,912
2020	14,124,468	3,769,569	941,016	18,835,053
2021	14,571,364	4,241,670	1,239,791	20,052,825
2022	15,281,300	4,640,050	1,513,289	21,434,639
2023	16,678,163	2,752,927	1,009,691	20,440,781

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

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

LEVY YEAR	REAL PROPERTY		PERSONAL PROPERTY		EXEMPTIONS	TOTAL		TOTAL DIRECT TAX RATE	RATIO OF ASSESSED VALUE TO
	ASSESSED VALUE	ESTIMATED	ASSESSED VALUE	ESTIMATED	REAL PROPERTY	ASSESSED VALUE	ESTIMATED		TOTAL ESTIMATED VALUE
		ACTUAL VALUE		ACTUAL VALUE			ACTUAL VALUE		
2014	1,263,263,823	1,263,263,823	231,846,611	231,846,611	147,218,678	1,495,110,434	1,495,110,434	0.7517	100%
2015	1,598,487,879	1,598,487,879	301,873,280	301,873,280	148,516,942	1,900,361,159	1,900,361,159	0.7052	100%
2016	1,898,358,190	1,898,358,190	514,078,559	514,078,559	151,079,502	2,412,436,749	2,412,436,749	0.7052	100%
2017	2,047,774,298	2,047,774,298	510,705,954	510,705,954	331,274,372	2,558,480,252	2,558,480,252	0.7409	100%
2018	2,074,251,483	2,074,251,483	428,179,628	428,179,628	282,536,341	2,502,431,111	2,502,431,111	0.7359	100%
2019	2,200,360,131	2,200,360,131	430,601,538	430,601,538	284,929,810	2,630,961,669	2,630,961,669	0.7508	100%
2020	2,252,542,201	2,252,542,201	399,989,095	399,989,095	272,938,953	2,652,531,296	2,652,531,296	0.7400	100%
2021	2,367,029,788	2,367,029,788	383,093,315	383,093,315	271,375,155	2,750,123,103	2,750,123,103	0.7400	100%
2022	2,687,984,849	2,687,984,849	384,914,276	384,914,276	278,976,452	3,072,899,125	3,072,899,125	0.6915	100%
2023	3,104,976,751	3,104,976,751	111,084,902	111,084,902	310,380,352	3,216,061,653	3,216,061,653	0.5872	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	DIRECT RATE		INDIRECT RATE										TOTAL TAX RATE	
	UVALDE COUNTY	CITIES		SOUTHWEST TEXAS JUNIOR COLLEGE	UVALDE COUNTY WATER CONSERVATION DISTRICT	SCHOOL DISTRICT UVALDE	SCHOOL DISTRICTS				NUECES CANYON	ESD NO. 1		ESD NO. 2
		UVALDE	SABINAL				KNIPPA	SABINAL	UTOPIA	LEAKEY				
2014	0.7517	0.7840	0.7095	0.1300	0.0156	1.2243	1.3100	0.8700	1.0400	1.2150	1.1700	0.1000	0.1000	9.3201
2015	0.7052	0.7840	0.5915	0.1300	0.0150	1.2800	1.3100	0.9300	1.0400	1.2120	1.1700	0.1000	0.1000	9.2677
2016	0.7052	0.7840	0.5791	0.1600	0.0120	1.3200	1.3100	0.9800	1.0400	1.2050	1.1700	0.1000	0.1000	9.3653
2017	0.7409	0.7840	0.6105	0.1652	0.0120	1.3200	1.3100	1.0700	1.0400	1.2000	1.1700	0.0977	0.1000	9.5203
2018	0.7369	0.6999	0.6105	0.1652	0.0122	1.2723	1.3100	1.0700	1.0400	1.2000	1.1700	0.1000	0.1000	9.3870
2019	0.7508	0.6999	0.6105	0.1614	0.0126	1.2214	1.2085	1.0000	0.9700	1.1300	1.0683	0.1000	0.1000	8.9334
2020	0.7400	0.6838	0.6077	0.1546	0.0123	1.1968	1.1947	0.9945	0.9653	1.1264	1.0531	0.1000	0.1000	8.8292
2021	0.7400	0.6655	0.4976	0.1535	0.0120	1.1625	1.1947	1.0172	0.8720	1.0868	0.9967	0.9972	0.1000	9.3957
2022	0.6915	0.6170	0.9413	0.1339	0.0105	1.0422	1.1554	0.9413	0.8846	1.0469	0.9429	0.0858	0.1000	8.4933
2023	0.5872	0.5527	0.4245	0.1204	0.0090	0.7782	0.9496	0.7334	0.6692	0.8292	0.7575	0.0755	0.1000	6.5864

Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS
 PRINCIPAL PROPERTY TAXPAYERS
 (UNAUDITED)

PRINCIPAL TAXPAYERS	2023		2014		PERCENT OF ASSESSED VALUATION	
	2023 ASSESSED VALUATION	RANK	OF ASSESSED VALUATION	2014 ASSESSED VALUATION		RANK
AEP TEXAS INC-05U	56,507,230	1	1.76%	20,458,123	2	1.37%
UNION PACIFIC RAILROAD CO	54,572,320	2	1.70%	27,986,530	1	1.87%
WALMART REALTY #782 UVALDE TX	20,139,259	3	0.63%	16,153,152	5	1.08%
AEP ELECTRIC TRANSMISSION OF TEXAS	18,886,070	4	0.59%	14,213,328	6	0.95%
LCRA TRANSMISSION SRVCS	17,490,370	5	0.54%			
CED ALAMO 5 LLC	13,547,690	6	0.42%			
BROWNSTONE 360 LLC	12,551,192	7	0.39%	8,114,359	9	0.54%
VULCAN CONSTRUCTION MATERIALS	11,255,210	8	0.35%			
MARTIN MARIETTA MATERIALS	10,138,480	9	0.32%	17,517,657	3	1.17%
BRISCOE RANCH INC	8,857,970	10	0.28%	8,669,176	8	0.58%
TOTALS	<u>\$223,945,791</u>		<u>6.96%</u>	<u>\$113,112,325</u>		<u>7.57%</u>

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
2015	10,540,807	9,676,251	91.80%	422,436	10,098,687	95.81%
2016	10,801,014	9,568,520	88.59%	463,242	10,031,762	92.88%
2017	11,538,807	12,012,637	104.11%	293,495	12,306,132	106.65%
2018	12,679,516	12,290,415	96.93%	442,997	12,733,412	100.43%
2019	13,532,627	13,448,414	99.38%	374,829	13,823,243	102.15%
2020	11,692,938	13,779,073	117.84%	464,181	14,243,254	121.81%
2021	12,331,447	13,779,072	111.74%	323,500	14,102,572	114.36%
2022	13,793,358	15,884,936	115.16%	476,050	16,360,986	118.61%
2023	13,223,833	TBD	TBD	TBD	TBD	TBD

(1) Source: Uvalde County Appraisal District
TBD= To Be Determined

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			
2014	-	-	-	22,500,000.00	22,500,000.00	2.13%	836
2015	-	73,648.00	-	21,830,000.00	21,903,648.00	2.37%	808
2016	-	121,203.00	-	21,125,000.00	21,246,203.00	2.00%	771
2017	-	65,727.00	-	21,670,000.00	21,735,727.00	2.10%	797
2018	-	33,697.00	-	20,640,000.00	20,673,697.00	2.07%	762
2019	-	189,424.34	-	19,565,000.00	19,754,424.34	1.86%	736
2020	-	385,818.00	-	18,445,000.00	18,830,818.00	1.71%	704
2021	-	261,452.00	-	20,306,546.00	20,567,998.00	1.70%	837
2022	-	347,831.00	-	19,201,812.00	19,549,643.00	1.48%	791
2023	-	213,217.00	-	17,962,078.00	18,175,295.00	1.38%	729

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 for personal income and population data.

UVALDE COUNTY, TEXAS
RATIO OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN 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
2014	1,495,110,434	26,926	22,500,000	550,470	21,949,530	1.47%	815.18
2015	1,900,361,159	27,117	21,830,000	734,822	21,095,178	1.11%	777.93
2016	2,412,436,749	27,560	21,125,000	339,753	20,785,247	0.86%	754.18
2017	2,558,480,252	27,285	21,670,000	103,655	21,566,345	0.84%	790.41
2018	2,502,431,111	27,132	20,640,000	170,339	20,469,661	0.82%	754.45
2019	2,630,961,669	26,846	19,565,000	203,745	19,361,255	0.74%	721.20
2020	2,652,531,296	26,741	18,445,000	277,270	18,167,730	0.68%	679.40
2021	2,750,123,103	24,564	20,306,546	344,401	19,962,145	0.73%	812.66
2022	3,072,899,125	24,729	19,201,812	32,022	19,169,790	0.62%	775.19
2023	3,216,061,653	24,940	17,962,078	180,481	17,781,597	0.55%	712.98

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

UVALDE COUNTY, TEXAS
ESTIMATED NET DIRECT AND OVERLAPPING DEBT
AS OF SEPTEMBER 30, 2023
(UNAUDITED)

TAXING BODY	(2) NET DEBT	AS OF	(1) APPLICABLE	OVERLAPPING DEBT	DIRECT DEBT	TOTAL DIRECT AND OVERLAPPING DEBT
COUNTY OF UVALDE	\$17,195,000	9/30/2023	100.00%		17,195,000	\$17,195,000
CITY OF UVALDE	13,445,000	9/30/2023	100.00%		13,445,000	\$13,445,000
SOUTHWEST TEXAS JUNIOR COLLEGE	17,220,000	9/30/2023	100.00%		17,220,000	\$17,220,000
UVALDE ISD	6,051,000	9/30/2023	80.52%	4,872,265		\$4,872,265
SABINAL ISD	6,935,000	9/30/2023	100.00%		6,935,000	\$6,935,000
CITY OF SABINAL	70,000	9/30/2023	100.00%		70,000	\$70,000
UTOPIA ISD	0	9/30/2023	100.00%		0	\$0
KNIPPA ISD	2,490,000	9/30/2023	100.00%		2,490,000	\$2,490,000
SUBTOTAL	<u>63,406,000</u>			<u>4,872,265</u>	<u>57,355,000</u>	<u>62,227,265</u>
TOTAL	<u>\$63,406,000</u>			<u>\$4,872,265</u>	<u>\$57,355,000</u>	<u>\$62,227,265</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.

(2) The net debt includes both the bonded debt, notes payable, and capital lease debt.

UVALDE COUNTY, TEXAS
 COMPUTATION OF LEGAL DEBT MARGIN
 SEPTEMBER 30, 2023
 Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Assessed Value of Real Property	\$147,218,678	\$148,516,942	\$151,079,502	\$331,274,372	\$282,536,341	\$284,929,810	\$272,938,953	\$271,375,155	\$278,976,452	\$310,380,352
Debt Limit 25% of Assessed Value of Real Property (Article III, Section 52, Constitution of the State of Texas)	36,804,670	37,129,236	37,769,876	82,818,593	70,634,085	71,232,453	68,234,738	67,843,789	69,744,113	77,595,088
Total bonded debt	22,500,000	21,830,000	21,125,000	21,670,000	20,640,000	19,565,000	18,445,000	20,306,546	19,201,812	17,962,078
Less: Revenue bonds	0	0	0	0	0	0	0	0	0	0
Amount available for payment of general obligation bonds	0	0	0	0	0	0	0	0	0	0
	(22,500,000)	(21,830,000)	(21,125,000)	(21,670,000)	(20,640,000)	(19,565,000)	(18,445,000)	(20,306,546)	(19,201,812)	(17,962,078)
LEGAL DEBT MARGIN	\$14,304,670	\$15,299,236	\$16,644,876	\$61,148,593	\$49,994,085	\$51,667,453	\$49,789,738	\$47,537,243	\$50,542,301	\$59,633,010

(1) Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN 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
2014	26,926	1,057,818,000	34,902	34.4	16.1	6,000	5.5%
2015	27,117	924,320,000	37,078	35.0	16.1	8,099	4.4%
2016	27,560	1,062,921,000	38,568	35.0	16.1	7,751	5.1%
2017	27,285	1,035,597,000	37,955	31.6	16.1	7,309	4.2%
2018	27,132	998,375,000	39,011	33.8	16.1	5,886*	4.3%
2019	26,846	1,059,298,000	39,725	34.3	16.1	5,617*	4.3%
2020	26,741	1,099,483,000	44,690	34.5	16.1	5,394*	3.8%
2021	24,564	1,210,220,000	49,275	34.4	16.1	5,355*	6.4%
2022	24,729	1,316,998,000	48,468	34.1	16.1	5,120*	5.5%
2023	24,940	1,316,009,000	51,602	33.8	16.1	5,084	4.4%

Data sources

(1) From Wikipedia, the free encyclopedia

(2) From Sperlings

(3) From PODUNK

*public schools pre-k to 12

UVALDE COUNTY, TEXAS
 PRINCIPAL EMPLOYERS
 CURRENT YEAR
 (UNAUDITED)

Employer	2023			2014		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
UVALDE ISD	736	1	2.95%	780	1	2.90%
UVALDE MEMORIAL HOSPITAL	492	2	1.97%	455	3	1.69%
SWTJC	393	3	1.58%	650	2	2.41%
HEB	265	4	1.06%	210	5	0.78%
COUNTY OF UVALDE	200	5	0.80%	176	8	0.65%
CITY OF UVALDE	176	6	0.71%	160	9	0.59%
WALMART	165	7	0.66%	280	4	1.04%
AMISTAD NURSING HOME	96	8	0.38%	180	7	0.67%
ATDS	77	9	0.31%			
CONT. TIRE PROVING GROUNDS	72	10	0.29%			
	<u>2,672</u>		<u>10.71%</u>	<u>2,891</u>		<u>10.74%</u>

UVALDE MEMORIAL HOSPITAL
 Source: Per US Labor Department

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

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Administration	6	6	6	6	6	6	6	6	6	6
Legal	13	13	16	16	16	16	16	16	10	10
Judicial	32	30	30	30	30	30	30	30	30	30
Election Administrator				2	2	2	2	2	2	3
Financial Administration										
County Auditor	4	4	4	4	4	4	4	4	4	4
County Treasurer	4	4	4	4	4	4	4	4	4	4
Data Processing	0	0	0	0	0	0	0	0	0	0
Tax Assessor/Election Official	7	7	7	5	5	5	5	5	6	6
Public Facilities	8	7	11	11	11	11	11	12	12	12
Public Safety										
Jail	45	44	44	44	44	48	48	48	48	48
Sheriff	21	23	24	24	25	26	26	25	25	25
Other	8	9	8	8	8	9	9	7	8	8
Public Transportation	17	17	17	17	17	17	17	19	19	19
Environmental Protection	4	4	4	4	4	4	4	5	4	4
Sanitation	1	1	1	1	1	1	1		1	1
Culture and Recreation										
Libraries	0	0	0	0	0	0	0		0	0
Health and Welfare	3	3	3	3	3	3	3	3	3	3
Conservation - Agriculture	3	3	3	3	3	3	3	3	3	3
Total	176	175	182	182	183	189	189	189	185	186

Source: Various County Departments

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

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
JUSTICE SYSTEM										
County Courts										
Civil Cases										
Filed	28	37	41	96	70	45	20	15	14	76
Disposed	26	13	15	38	61	37	0	0	0	0
Criminal Cases										
Filed	507	425	459	479	401	569	316	104	53	457
Appealed	0	0	0	0	0	0	0	0	0	0
Motions to Revoke	0	0	0	0	0	6	39	0	0	0
Disposed	502	506	432	464	393	447	328	28	39	265
Probate Cases										
Filed	0	0	0	0	0	0	0	0	0	0
Hearings	0	0	0	0	0	0	0	0	0	0
Mental Health Cases										
Filed	1	0	0	0	0	0	46	0	0	0
Hearings	0	0	0	0	0	0	0	0	0	0
Juvenile Cases										
Filed	40	21	15	28	28	19	0	0	0	0
Disposed	33		12	0	0	0	0	0	0	0
District Courts										
Civil Cases										
New cases filed	343	291	246	212	214	255	244	244	384	417
Other cases reaching docket	0	0	0	0	0	0	0	0	0	0
Disposed	356	306	218	232	28	215	150	219	284	276
Criminal Cases										
Filed	169	170	194	244	146	152	244	527	612	878
Motions to revoke	29	65	50	71	13	139	138	160	0	140
Disposed	287	244	316	311	78	349	390	353	546	756
Juvenile Cases										
New petitions filed	0	0	0	0	0	0	0	0	0	0
Motions to revoke	0	0	0	0	0	0	0	0	0	0
Other cases added	0	0	0	0	0	0	0	0	0	0
Disposed	0	0	0	0	0	0	0	0	0	0

Function (continued)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
JUSTICE SYSTEM (continued)										
Justice of the Peace Courts										
Civil Cases										
New cases filed	170	172	62	119	124	152	134	153	243	356
Appealed	1	1	0	0	0	0	0	0	0	0
Disposed	327	166	71	100	94	92	5	347	98	201
Criminal Cases										
Traffic cases filed	1,557	2,187	2,483	2,632	4,038	4,715	3,255	3,734	4,481	4,415
Non traffic cases filed	1,509	1,671	1,221	949	916	1,373	1,006	1,252	2,186	1,015
Appealed	7	19	7	0	0	19	15	9	9	6
Disposed	2,097	3,364	2,467	1,911	2,732	3,272	2,525	3,362	1,416	1,576
Public Safety										
Physical Arrests	498	695	292	299	265	556	238	573	317	234
Traffic Violations	1130	1160	848	849	1915	3335	2406	1397	1326	648
Corrections & Rehabilitations										
Inmates housed(average # per month)	122	160	190	190	179	186	150	165	185	198
Juvenile Referrals	150	126	131	206	204	132	132	67	68	89
Health and Human Services										
Public Health										
Immunizations	NA	NA	4442	4442	5600	6735	6768	5323	2878	2878
Patient Contacts	NA	NA	3276	3239	3350	3699	2798	2908	1881	1881
Environmental health										
Septic Tank permits	123	127	104	109	108	120	107	102	111	103
Septic Tank Inspections	109	117	99	100	100	109	100	98	100	100
Community & Economic Development										
Extension Service										
4-H youth participants	203	240	233	225	218	227	231	233	753	1253

Source: Various County Departments

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

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public Safety										
Sheriff										
Jails	2	2	4	4	4	4	4	4	4	4
Patrol Units	12	13	15	18	27	24	26	26	26	25
Pick ups					6	5	5	5	5	7
Highways & Streets										
Paved	139	139	145	146	146	147	147	147	146	158
Unpaved	173	173	167	167	167	166	166	166	166	159
Culture & Recreation										
Parks Acreage	6	6	6	6	6	6	6	6	6	6
Parks	2	2	2	2	2	2	2	2	2	2
Swimming Pools	0	0	0	0	0	0	0	0	0	0
Baseball fields	0	0	0	0	0	0	0	0	0	0
Libraries	3	3	3	3	3	3	3	3	3	3
Fairplex	1	1	1	1	1	1	1	1	1	1
Transportation										
Caterpillars	4	7	7	7	7	10	10	11	7	7
Dump Trucks	5	5	2	5	5	5	5	5	5	7
Pickup Trucks	12	12	14	14	14	15	15	15	16	18
Automobiles	1	0	0	0	0	0	0	0	0	0
Buildings	1	3	3	3	8	8	8	8	17	17
Other County Departments										
Pickup Trucks	3	3	3	3	3	3	5	5	5	5
Automobiles	1	1	2	2	2	4	7	7	7	7

Source: Various County Departments

SINGLE AUDIT SECTION

UVALDE COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Federal Grantor Pass-Through Grantor Program Title	Federal Award Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<u>Pass through Texas Department of Agriculture</u>			
Community Development Block Grant	14.228	CDBG CF22-001	\$ 42,360
Community Development Block Grant	14.228	CDBG CF22-001	\$ 5,000
Community Development Block Grant	14.228	TxCDBG 7220015	206,760
Total ALN 14.228			254,120
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			254,120
U.S. DEPARTMENT OF JUSTICE			
<u>Passed through Texas Office of the Governor</u>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	3354704	49,549
Total ALN 16.738			49,549
Victim Assistance Mass Casualty	16.575	4577301	807,247
Total ALN 16.575			807,247
TOTAL U.S. DEPARTMENT OF JUSTICE			856,796
U.S. DEPARTMENT OF TREASURY			
<u>Direct Program</u>			
COVID-19 -American Rescue Plan	21.019		1,560,778
Total ALN 21.019			1,560,778
TOTAL U.S. DEPARTMENT OF TREASURY			1,560,778
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			
<u>Passed through Texas Department of Health & Human Services</u>			
COVID-19 Health Disparities Grant	93.391	HHS001057600043	11,489
Total ALN 93.391			11,489
Preventive Health and Health Services Block Grant	93.991	HHS001324900051	31,449
Total ALN 93.991			31,449
Total Passed Through Texas Department of Health & Human Services			42,938
<u>Passed through Middle Rio Grande Development Council</u>			
Nutrition Services Incentive Programs	93.045		220,364
Total ALN 93.05			220,364
Total Passed Through Middle Rio Grande Development Council			220,364
TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			263,302
U.S. DEPARTMENT OF HOMELAND SECURITY			
<u>Passed through Texas Office of the Governor</u>			
Homeland Security Grant Program			
Stonegarden FY 21	97.067	3045207	182,978
Stonegarden FY 22	97.067	3045208	10,651
Radio Communication HSGP	97.067	4486301	76,689
Total ALN 97.067			270,318
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			270,318
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 3,205,313

See Notes Schedule of Federal Awards

UVALDE COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Pass-Through Grantor Grantor Agency/Program Title	Grant Contract Number	Expenditures
TEXAS ATTORNEY GENERAL		
Home-Delivered Meal Grant Program	HDM-21-6024	<u>\$ 8,223</u>
TOTAL TEXAS ATTORNEY GENERAL		<u>8,223</u>
 OFFICE OF THE TEXAS GOVERNORS OFFICE		
Border Prosecution FY22	2538110	300,681
Border Prosecution FY22 HB 9 OLS	4374001	78,638
Operation Lonestar FY22	4369601	2,114,485
Bullet Resistant Shields FY23	4617801	121,440
Rifle-Resistant Body Armor	4510201	40,080
County Essential Services Program	4577401	<u>447,769</u>
TOTAL OFFICE OF THE TEXAS GOVERNORS OFFICE		<u>3,103,093</u>
 TEXAS DEPARTMENT OF AGRICULTURE		
Victim Coordinator and Liason Grant (VCLG)	C-00850	<u>45,000</u>
TOTAL TEXAS ATTORNEY GENERAL		<u>45,000</u>
 TOTAL EXPENDITURES OF STATE AWARDS		<u><u>\$ 3,156,316</u></u>

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EDE & COMPANY, LLC

Certified Public Accountants

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENTAL AUDITING STANDARDS*

Independent Auditor's Report

County Commissioners
Uvalde County, Texas
Courthouse Square
Box 4
Uvalde, TX 78801

Members of the Board:

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, 2023, and the related notes to the financial statements, which collectively comprise Uvalde County, Texas's basic financial statements, and have issued our report thereon dated May 24, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Uvalde County, Texas's 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's internal control. Accordingly, we do not express an opinion on the effectiveness of Uvalde County, Texas's internal control.

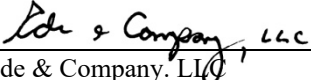
A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination 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's financial statements are free of 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*.

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.



Ede & Company, LLC
Certified Public Accountants
Uvalde, Texas

May 24, 2024

EDE & COMPANY, LLC

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

County Commissioners
Uvalde County, Texas
Courthouse Square
Box 4
Uvalde, TX 78801

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Uvalde County, Texas's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Uvalde County, Texas's federal programs for the year ended September 30, 2023. Uvalde County, Texas's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Uvalde, County Texas complied, in all material respects, with the 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, 2023.

Basis for Opinion on Each Major Federal Program

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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Uvalde County, Texas and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Uvalde County, Texas's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Uvalde County, Texas's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Uvalde County, Texas's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Uvalde County, Texas's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Uvalde County, Texas's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Uvalde County, Texas's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Uvalde County, Texas's
- . internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

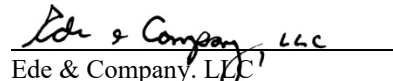
Report on Internal Control over Compliance

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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the Uniform Guidance., this report is not suitable for any other purpose


Ede & Company, LLC
Certified Public Accountants
Uvalde, Texas

May 24, 2024

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY STATE OF TEXAS UNIFORM GRANT MANAGEMENT STANDARDS

County Commissioners
Uvalde County, Texas
Courthouse Square
Box 4
Uvalde, TX 78801

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Uvalde County, Texas's compliance with the types of compliance requirements identified as subject to audit in the *State of Texas Uniform Grant Management Standards* that could have a direct and material effect on each of Uvalde County, Texas's major state programs for the year ended September 30, 2023. Uvalde County, Texas's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Uvalde, County Texas complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2023.

Basis for Opinion on Each Major State Program

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 the audit requirements of the *State of Texas Uniform Grant Management Standards*. Our responsibilities under those standards and the *State of Texas Uniform Grant Management Standards* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Uvalde County, Texas and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of Uvalde County, Texas's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Uvalde County, Texas's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Uvalde County, Texas's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *State of Texas Uniform Grant Management Standards* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Uvalde County, Texas's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *State of Texas Uniform Grant Management Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Uvalde County, Texas's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Uvalde County, Texas's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State of Texas Uniform Grant Management Standards*, but not for the purpose of expressing an opinion on the effectiveness of Uvalde County, Texas's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

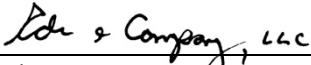
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Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the *State of Texas Uniform Grant Management Standards*, this report is not suitable for any other purpose


Ede & Company, LLC
Certified Public Accountants
Uvalde, Texas

May 24, 2024

**UVALDE COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's opinion(s) issued: Unmodified Opinion

Internal control over financial reporting:

Material weakness(es) identified? _____yes X no

Significant deficiency(ies) identified? _____yes X none reported

Noncompliance material to financial statements noted? _____yes X no

2. Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____yes X no

Significant deficiency(ies) identified? _____yes X none reported

Type of auditor's issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section OMB Uniform Guidance §200.516(a) _____yes X no

3. State Awards

Internal control over major programs:

Material weakness(es) identified? _____yes X no

Significant deficiency(ies) identified? _____yes X none reported

Type of auditor's issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Grant Management Standards _____yes X no

**UVALDE COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Name of major federal program

CDFA Number

Covid-19 American Rescue Plan

CFDA #21.019

Dollar threshold used to distinguish between Type A
and Type B Programs

\$750,000.00

Auditee qualified as low risk?

yes no

Name of major state program

Operation Lone Star

Dollar threshold used to distinguish between Type A
and Type B Programs

\$300,000.00

Auditee qualified as low risk?

yes no

B. Financial Statement Findings

There were no financial statement findings required to be reported in accordance with Government Auditing Standards.

C. Federal Award Findings and Questioned

There were no federal award findings and question costs required to be reported by the Uniform Guidance, Section 200.516(a).

D. State Award Findings and Questioned

There were no federal award findings and question costs required to be reported by the Uniform Grant Management Standards

**UVALDE COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

There were no prior audit findings relative to federal or state awards; therefore, the summary schedule of prior audit findings is not required.

**UVALDE COUNTY, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

There are no current year findings; therefore, a corrective action plan is not required.