

UVALDE COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Fiscal Year Ended
September 30, 2022

ISSUED BY
COUNTY AUDITOR'S OFFICE

ALICE CHAPMAN
COUNTY AUDITOR
Uvalde County, Texas

Annual Comprehensive Financial Report
For the Fiscal Year Ended September 30, 2022

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INTRODUCTORY SECTION



COUNTY OF UVALDE, TEXAS

April 24, 2023

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, 2022 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, 2022 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, 2022 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 \$1,203,120 for the fiscal year ending 9/30/2022. 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 for the Uvalde County Congressional District 1314. The number of veterans actually coming onsite to the office totaled 861.

The 214-bed Uvalde County Correctional Facility continues to house local, area, and U.S. Federal inmates. Housing Federal inmates generated \$1,453,261 in revenue during this fiscal year.

Tragedy.

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. The Ecumenical Center for Education, Counseling and Health was made the interim director. The ECU, acting as interim director, entered into memorandums of understanding with four additional local therapy agencies to assist with the community needs. The anticipated date to occupy the new facility is May 1, 2023. Meanwhile the Texas Department of Emergency Management provided a temporary modular building which is located at the Uvalde County Fairplex.

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 July 2023.

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 TCDRS. 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 2021-2022 employer contribution rate is 11.73%. 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 (CAFR) for the fiscal year ending September 30, 2021.

This was the 26th 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

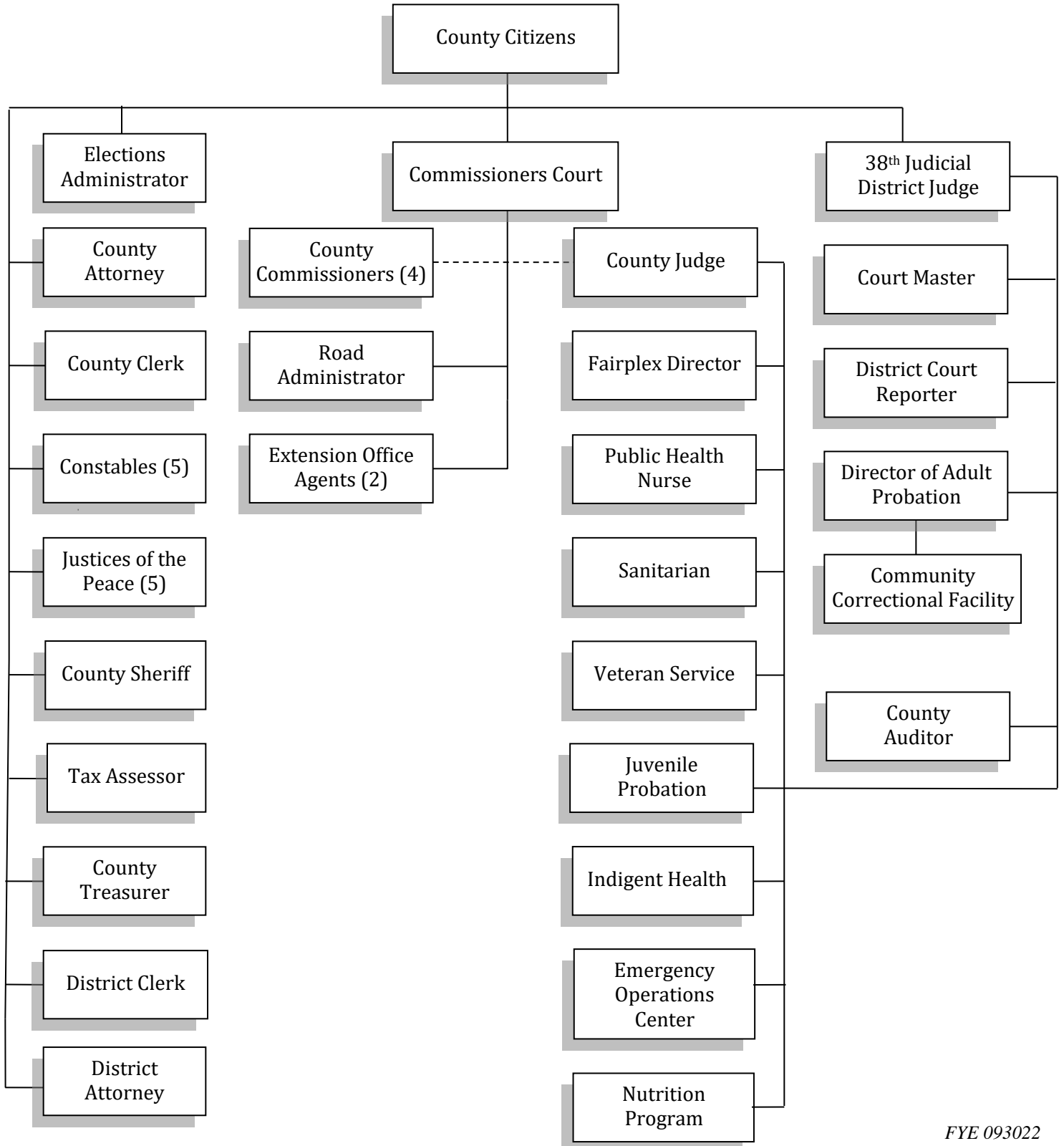
September 30, 2020

Christopher P. Morrill

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

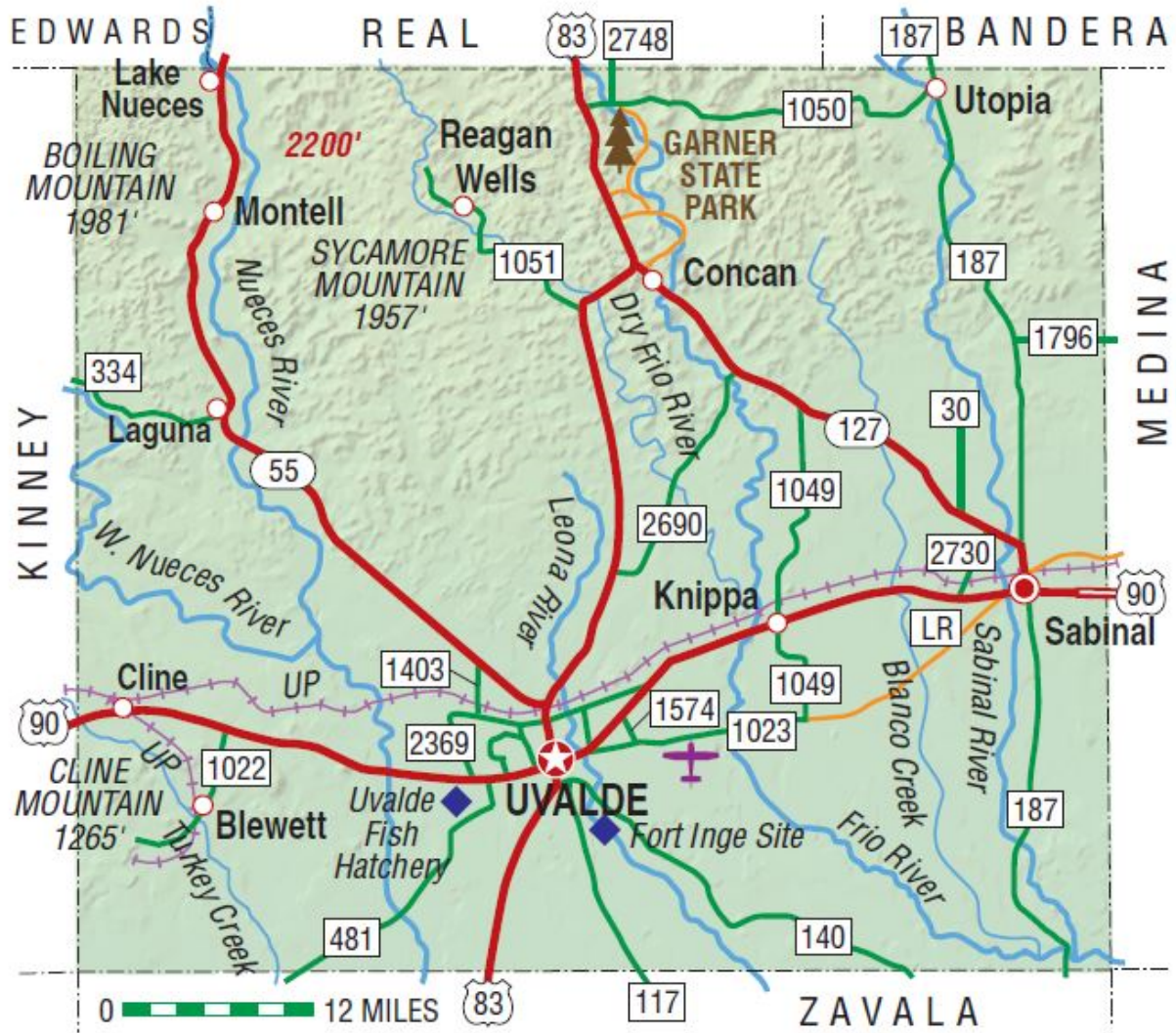
John Dodson	County Attorney
Joni Deorsam	County Treasurer
Rita C. Verstuyft	County Tax Assessor Collector
Valerie Del Toro Romero	County Clerk
Ruben Nolasco	County Sheriff
Dee Kirkpatrick	County Road Administrator
Terri Black, RN	County Public Health Nurse
Rick Coggins	County Sanitarian
Noel Troxclair	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



Uvalde County © Texas Almanac

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FINANCIAL SECTION

EDE & COMPANY, LLC

Certified Public Accountants

Eric Ede, CPA
Donna Ede Jones, CPA

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Uvalde, Texas 78801
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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, 2022, 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, 2022, 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.

Change in Accounting Principle

As described in the notes to the financial statements, in 2022, the County adopted new accounting guidance, GASB Statement No. 87, Leases. Our opinion is not modified with respect to this matter.

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.

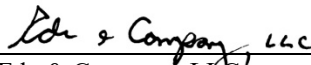
Other Information

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 April 20, 2023, 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

April 20, 2023

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, 2022. 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 \$3,141 from current year operations. Total net position is comprised of:
 - 24.6% - restricted by external regulators
 - 6.3% - restricted for construction
 - 0.0 % - restricted for debt
 - 22.8% - unrestricted deficit funds that may be used to meet ongoing obligations to citizens and creditors.
 - 46.3 % - net investment in capital assets

- Major factors contributing to change in net position are:
 - Salary increases of 2.0% and cost of living adjustments of 3.33% effective January, 2022.
 - Pension liability decreased from a liability in FY21 to an asset in FY22. This was due to significant net investment gains in FY22 as compared to FY21.
 - Even though the Counties tax rate was decreased, increases in values resulted in tax revenues realized during the period to increase between FY22 and FY21.

Governmental Funds Financial Statements

- The County's governmental funds reported combined fund balances of \$10,498; compared to \$10,668 in the prior year. The components of fund balance are:
 - 1.7% - nonspendable: prepaid
 - 32.4% - restricted to nonmajor governmental funds
 - 0.3% - restricted to debt service
 - 11.3% - restricted road and bridge
 - 21.9% - unassigned general fund
 - 15.6% - restricted to construction

- At the end of the current fiscal year, the unassigned fund balance for the general fund was \$3,836 or 19.8% of general fund expenditures and represents a \$126 increase compared to the prior fiscal period
- Tax revenues realized during the period increased due to FY22 taxable values increased 11.7% compared to FY21. Increased taxable values were offset by a 4.9% 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, 2022, and 2021 are summarized as follows:

	Governmental Activities		
	2022	2021	% Change 2022-2021
Current & Other Assets	\$ 15,214	\$ 14,462	5.2%
Resticted Assets	32	344	-90.7%
Pension Asset	3,530	-	100.0%
Capital Assets	30,930	29,913	3.4%
Total Assets	<u>49,706</u>	<u>44,719</u>	<u>11.2%</u>
Deferred Outflows of Resources			
Deferred Loss on bond Refunding	834	-	100.0%
Deferred Outflow - Pensions	2,350	4,220	-44.3%
Total Deferred Outflows of Resources	<u>3,184</u>	<u>4,220</u>	<u>-24.5%</u>
Current Liabilities	488	214	128.0%
Long-Term Liabilities	19,772	24,253	-18.5%
Total Liabilities	<u>20,260</u>	<u>24,467</u>	<u>-17.2%</u>
Deferred Inflows of Resources			
Deferred Inflow - Pensions	6,707	1,690	296.9%
Total Deferred Outflows of Resources	<u>6,707</u>	<u>1,690</u>	<u>296.9%</u>
Net Position			
Invested in Capital Assets, net of related debt	12,004	10,256	17.0%
Restricted	8,003	7,232	10.7%
Unrestricted	5,917	5,295	11.7%
Total net position	<u>25,924</u>	<u>22,783</u>	<u>13.8%</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 asset 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 FY22 and FY21.

Additionally, long-term liabilities remained level between FY21 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, 2022, and 2021 are as follows:

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

	Governmental Activities		
	2022	2021	% Change 2022-2021
Revenues:			
Program Revenues:			
Charges for Services	\$ 7,338	\$ 3,875	89.4%
Operating Grants and Contributions	1,915	3,909	-51.0%
Capital Grants and Contributions	-	780	-100.0%
General Revenue			
Property Taxes	15,460	14,465	6.9%
Sales Taxes	4,640	4,242	9.4%
Other Taxes	2,108	1,240	70.0%
Investment Earnings	46	37	25.7%
Miscellaneous	681	718	-5.2%
Total Revenue	32,188	29,266	10.0%
Expenses:			
General Administration	4,566	3,403	34.2%
Legal	427	396	7.8%
Judicial	2,568	1,848	39.0%
Financial Administration	1,697	1,654	2.6%
Public Facilities	1,557	2,129	-26.9%
Public Safety	8,959	7,762	15.4%
Public Transportation	2,821	2,569	9.8%
Environmental Protection	346	340	1.8%
Cultural and Recreation	1,532	1,692	100.0%
Health and Welfare	3,646	3,830	-4.8%
Conservation - Agriculture	182	160	13.8%
Interest and Fiscal Charges	746	473	57.7%
Total Expense	29,047	26,256	10.6%
Increase (Decrease) in Net Position	3,141	3,010	4.4%
Net Position- Beginning	22,783	19,773	15.2%
Net Position - Ending	25,924	22,783	13.8%

General Revenues and Program Revenues

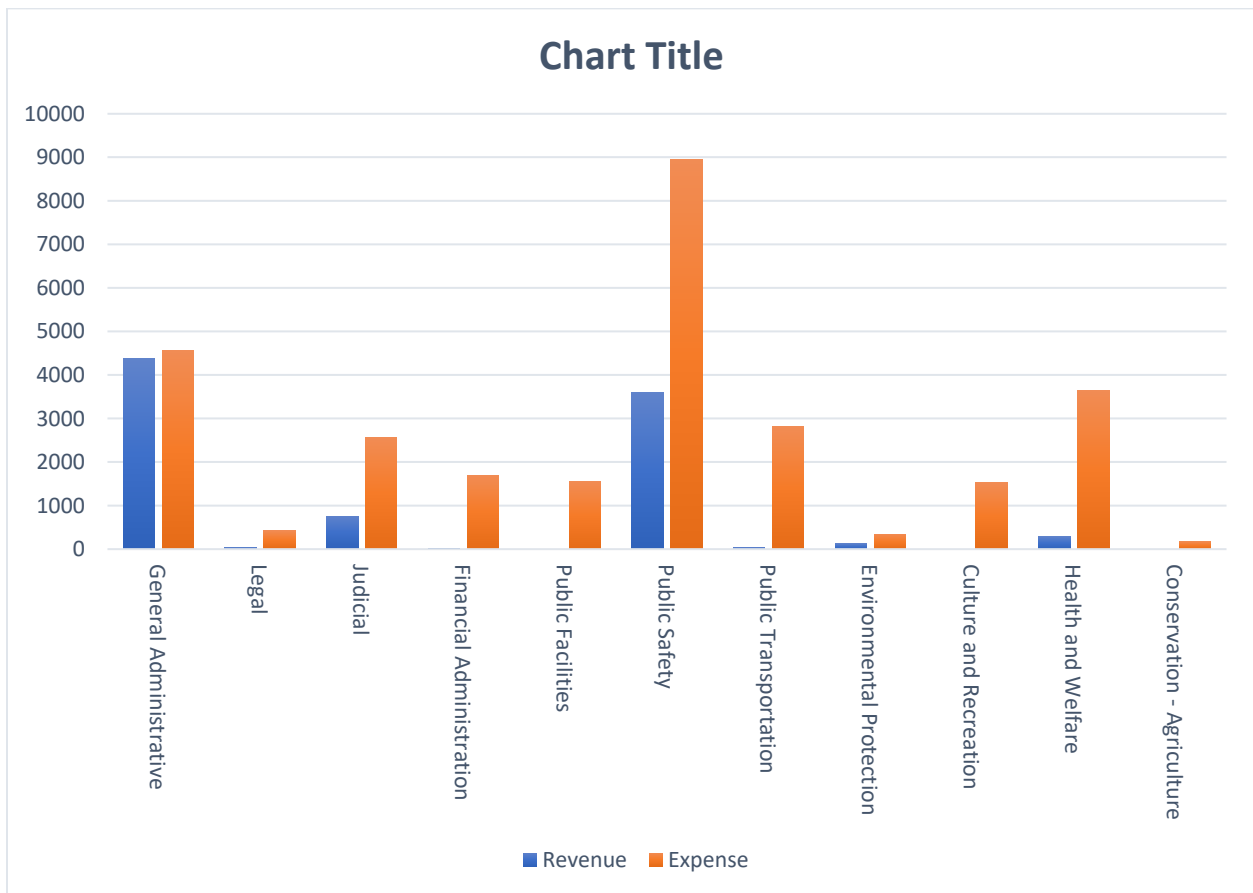
General Revenue

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:

- Investment earnings reflect a decrease of \$27,625 as a result of a fair value adjustment of \$41,798 to the County's investments. This adjustment was due to stated interest rate investments with medium terms in an environment with increased interest rates.

Program Revenue

Program revenues increased between FY22 and FY21.



Program revenues of \$9,253 less expenses of \$29,046 for FY22 was a net expense of \$19,793. Program revenue less expenses was a net expense of \$17,691 in 2021. Changes between FY22 and FY21 of Governmental Activities, while minor, the following impacted Governmental Activities:

- The Pension liability decreased from a liability in FY21 to an asset in FY22. This was due to significant net investment gains in FY22 as compared to FY21.

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 \$169 in the current fiscal year to \$10,498..

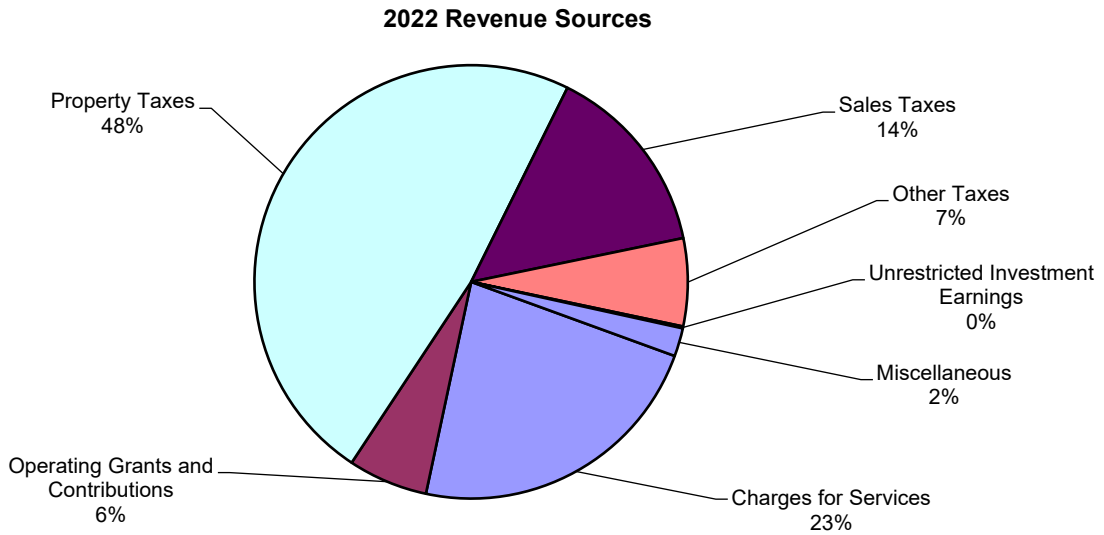
The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$3,836 in contrast to \$3,709 in the prior year. The total fund balance is \$4,016 as compared to \$3,788 at the end of the prior year. Increased tax revenue 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)				
	2022	2021	Increase (Decrease)	Percent Change
Property Taxes	15,460	14,465	(995.00)	-6.88%
Sales Taxes	4,640	4,242	(398.00)	-9.38%
Other Taxes	2,108	1,240	(868.00)	-70.00%
Unrestricted Investment Earnings	46	37	(9.00)	-24.32%
Miscellaneous	681	718	37.00	5.15%
Total	22,935	20,702	\$ (2,233.00)	

Revenues Classified by Source – Governmental Activities – FY22



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

Expenditures by Function- Governmental Funds (in thousands)			
Expenses:	2022	2021	% Change
General Administration	4,566	3,403	34.2%
Legal	427	396	7.8%
Judicial	2,568	1,848	39.0%
Financial Administration	1,697	1,654	2.6%
Public Facilities	1,557	2,129	-26.9%
Public Safety	8,959	7,762	15.4%
Public Transportation	2,821	2,569	9.8%
Environmental Protection	346	340	1.8%
Culture and Recreation	1,532	1,692	-9.5%
Health & Welfare	3,646	3,830	-4.8%
Conservation - Agriculture	182	160	13.8%
Interest and Fiscal Charges	746	473	57.7%
Total Expense	29,047	26,256	10.6%
 Increase (Decrease) in Net Position	 (29,047)	 (26,256)	 10.6%

GENERAL FUND BUDGETARY HIGHLIGHTS

Highlights from Uvalde County FY22 Budget include the following:

- The tax rate was set at .74 which decreased from a tax rate in effect for the last two.

General Fund

Budgeted revenues totaled \$20,512 and actuals totaled \$20,607. Budgeted revenues compared to actual revenues, was only a modest variance.

Budgeted expenditure totaled 19,969 and actuals totaled \$19,372. Budgeted revenues compared to actual revenues, was only a modest variance.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Debt. At the end of the current fiscal year, Uvalde County, Texas had total bonded debt outstanding of \$18,365. Of this amount, \$18,365 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, 2022, net capital assets of the governmental activities totaled \$30,930, reflecting a net increase of \$,940. 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. FY22 depreciation and amortization for buildings, improvements, and M&E totaled \$1,648. 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 2022-2021
	2022	2021	
Land	\$ 1,404	\$ 1,404	0.0%
Construction in Progress	362	-	0.0%
Infrastructure	6,367	6,204	2.6%
Building and Improvements	30,859	29,731	3.8%
Machinery & Equipment	7,797	6,888	13.2%
Totals at historical cost	46,789	44,227	5.8%
Total Accumulated Depreciation	(15,859)	(14,238)	11.4%
Net Capital Assets	\$ 30,930	\$ 29,989	3.1%

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 FY2023 Budget include the following:

- The overall tax rate decreased from \$0.7400 per \$100 in 2022 to \$0.6915 per \$100 in the 2023 tax year.
The General Fund tax rate decreased from \$0.53 per \$100 in 2022 to \$.04812 in 2023
- Taxable values increased \$135,297 or 7.0% from 2022 to 2023.
- General fund budgeted revenues are \$18.177 and general fund budgeted expenses are \$18,340.

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, 2022

	Primary Government	
	Governmental Activities	Total
<i>ASSETS</i>		
Cash and Cash Equivalents	\$9,809,583	\$9,809,583
Receivables (net of allowance for uncollectibles)	5,224,308	5,224,308
Prepaid Items	180,473	180,473
Restricted Assets:		
Cash and Cash Equivalents	32,022	32,022
Net Pension Asset	3,529,736	3,529,736
Capital Assets Not Being Depreciated:		
Land	1,404,101	1,404,101
Capital Projects Fund	362,352	362,352
Total Capital Assets Being Depreciated, Net		
Building and Improvements	23,381,729	23,381,729
Machinery and Equipment	2,157,786	2,157,786
Infrastructure	3,623,655	3,623,655
Total Assets	<u>\$49,705,745</u>	<u>\$49,705,745</u>
<i>DEFERRED OUTFLOWS OF RESOURCES</i>		
Deferred Outflow - Pension	2,350,124	2,350,124
Deferred Loss on Bond Refunding	834,720	834,720
Total Deferred Outflows of Resources	<u>3,184,844</u>	<u>3,184,844</u>
<i>LIABILITIES:</i>		
Accounts Payable	\$379,659	\$379,659
Accrued Interest Payable	109,039	109,039
Noncurrent Liabilities:		
Due Within One Year	1,397,862	1,397,862
Due in More Than One Year	18,373,700	18,373,700
Total Liabilities	<u>20,260,260</u>	<u>20,260,260</u>
<i>DEFERRED INFLOWS OF RESOURCES</i>		
Deferred Inflows - Pension	6,706,613	6,706,613
Total Deferred Inflows of Resources	<u>6,706,613</u>	<u>6,706,613</u>
<i>NET POSITION</i>		
Net Investment in Capital Assets	12,004,164	12,004,164
Restricted		
Archives	493,456	493,456
Construction	1,631,153	1,631,153
Debt Service	32,022	32,022
Elections	57,738	57,738
Health	3,519,981	3,519,981
Judicial	198,837	198,837
Legal	85,152	85,152
Public Safety	803,240	803,240
Public Transportation	1,180,761	1,180,761
Unrestricted	5,917,212	5,917,212
Total Net Position	<u>\$25,923,716</u>	<u>\$25,923,716</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Functions/Programs	Expenses	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in	Net (Expense) Revenue and Changes in
			Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Total
Primary Government						
Government Activities:						
General Administration	\$4,565,865	\$4,377,409			(\$188,456)	(\$188,456)
Legal	426,719	1,174	42,000		(383,545)	(383,545)
Judicial	2,568,310	605,543	157,734		(1,805,033)	(1,805,033)
Financial Administration	1,696,828	21,772			(1,675,056)	(1,675,056)
Public Facilities	1,556,797				(1,556,797)	(1,556,797)
Public Safety	8,958,767	2,197,408	1,404,037		(5,357,322)	(5,357,322)
Public Transportation	2,820,590		35,967		(2,784,623)	(2,784,623)
Environmental Protection	346,343	121,240			(225,103)	(225,103)
Culture and Recreation	1,531,868		1,833		(1,530,035)	(1,530,035)
Health and Welfare	3,646,044	13,246	273,382		(3,359,416)	(3,359,416)
Conservation - Agriculture	182,336				(182,336)	(182,336)
Interest and Fiscal Charges	745,585				(745,585)	(745,585)
Total Government Activities	<u>29,046,052</u>	<u>7,337,793</u>	<u>1,914,953</u>	<u>0</u>	<u>(19,793,307)</u>	<u>(19,793,307)</u>
Total Primary Government	<u>\$29,046,052</u>	<u>\$7,337,793</u>	<u>\$1,914,953</u>	<u>\$0</u>	<u>(19,793,307)</u>	<u>(19,793,307)</u>
General Revenues						
Property Taxes, Levies for General Purposes					15,460,308	15,460,308
Sales Taxes					4,640,050	4,640,050
Other Taxes					2,107,578	2,107,578
Unrestricted Investment Earnings					45,830	45,830
Miscellaneous					680,750	680,750
Total General Revenues and Transfers					<u>22,934,516</u>	<u>22,934,516</u>
Change in Net Position					3,141,209	3,141,209
Net Position - Beginning					<u>22,782,507</u>	<u>22,782,507</u>
Net Position - Ending					<u>\$25,923,716</u>	<u>\$25,923,716</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

UVALDE COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	General Fund	Road and Bridge	American Rescue Plan	Interest and Sinking Fund	Series 2021	TXCDBG 7218155	Other Governmental Funds	Total Governmental Funds
<i>ASSETS</i>								
Cash and Cash Equivalents	\$3,344,441	\$1,186,801	\$3,163,029		\$1,684,656		\$1,920,659	\$11,299,586
Receivables (net of allowance for uncollectibles)	1,580,599	179,398				193,696	264,130	2,217,823
Prepaid Items	180,473							180,473
Restricted Assets:								
Cash and Cash Equivalents				32,022				32,022
Total Assets	\$5,105,513	\$1,366,199	\$3,163,029	\$32,022	\$1,684,656	\$193,696	\$2,184,789	\$13,729,904
<i>LIABILITIES AND FUND BALANCES:</i>								
<i>Liabilities</i>								
Accounts Payable	\$266,626	\$6,041	\$189		\$53,503		\$53,300	\$379,659
Bank Overdraft						213,697	1,636,296	1,849,993
Total Liabilities	266,626	6,041	189	0	53,503	213,697	1,689,596	2,229,652
<i>DEFERRED INFLOWS OF RESOURCES</i>								
Deferred Property Taxes	822,621	179,397						1,002,018
Total Deferred Inflows of Resources	822,621	179,397	0	0	0	0	0	1,002,018
<i>Fund Balances:</i>								
<i>Non-Spendable</i>								
Prepaid Items	180,473							180,473
<i>Restricted</i>								
Archives							493,456	493,456
Construction					1,631,153		0	1,631,153
Debt Service				32,022				32,022
Elections							57,738	57,738
Health			3,162,840				357,141	3,519,981
Judicial							198,837	198,837
Legal							85,152	85,152
Public Safety							803,240	803,240
Public Transportation		1,180,761						1,180,761
<i>Committed</i>								
Culture and Recreation							13,056	13,056
Unassigned	3,835,793					(20,001)	(1,513,427)	2,302,365
Total Fund Balance	4,016,266	1,180,761	3,162,840	32,022	1,631,153	(20,001)	495,193	10,498,234
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$5,105,513	\$1,366,199	\$3,163,029	\$32,022	\$1,684,656	\$193,696	\$2,184,789	\$13,729,904

The accompanying notes are an integral part of this statement

UVALDE COUNTY, TEXAS
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 SEPTEMBER 30, 2022

Total Fund Balances - governmental funds balance sheet	\$10,498,234
Amounts reported for governmental activities in the statement of net position ("SNP") are different because:	
Capital assets used in governmental activities are not reported in the funds.	\$30,929,623
Deferred loss on Bond Refunding.	834,720
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	3,006,485
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles).	1,002,018
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	(\$20,707,354)
Internal Service fund is not reported in the funds.	<u>359,990</u>
Net Position of Governmental Activities - Statement of Net Position	<u><u>\$25,923,716</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
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General Fund	Road and Bridge	American Rescue Plan	Interest and Sinking Fund	Series 2021	TXCDBG 7218155	Other Governmental Funds	Total Governmental Funds
REVENUES								
Taxes								
Property	10,967,513	\$2,852,012		\$1,461,775				\$15,281,300
Sales	4,640,050							4,640,050
Other	1,513,289							1,513,289
Intergovernmental	317,883	35,967	2,597,063			193,696	2,989,834	6,134,443
Licenses and Permits		594,289						594,289
Charges for Services	2,316,441	74,190					266,838	2,657,469
Fines and Forfeitures	468,260							468,260
Interest	34,610	2,237	4,445	282	3,321		1,271	46,166
Miscellaneous	349,157	0		0			381,567	730,724
Total Revenues	20,607,203	3,558,695	2,601,508	1,462,057	3,321	193,696	3,639,510	32,065,990
EXPENDITURES								
Current:								
General Administration	3,009,116		1,692,917				95,620	4,797,653
Legal	377,567						36,576	414,143
Judicial	2,258,329						278,041	2,536,370
Financial Administration	1,752,893							1,752,893
Public Facilities	309,096		212,179				868,048	1,389,323
Public Safety	7,528,388		101,038				1,095,161	8,724,587
Public Transportation	37,159	2,664,923	30,900					2,732,982
Environmental Protection	109,970	260,756						370,726
Culture and Recreation	1,289,569	10,722					0	1,300,291
Health and Welfare	2,520,650						651,926	3,172,576
Conservation - Agriculture	178,865							178,865
Capital Projects -								
Capital Outlay and Other					259,648	193,696	2,159,814	2,613,158
Debt Service								
Principal Retirement	0	0		1,209,440				1,209,440
Interest Retirement	0	0		564,996				564,996
Total Expenditures	19,371,602	2,936,401	2,037,034	1,774,436	259,648	193,696	5,185,186	31,758,003
Excess (Deficiency) of Revenues Over (Under)								
Expenditures	1,235,601	622,294	564,474	(312,379)	(256,327)	0	(1,545,676)	307,988
OTHER FINANCING SOURCES (USES):								
Other Financing Sources								0
Transfers In	5,975	400,000					894,874	1,300,849
Transfers Out	(1,221,455)	(665,100)					(114,294)	(2,000,849)
Proceeds From Issuance of Debt	208,300						14,362	222,662
Total Other Financing Sources (Uses)	(1,007,180)	(265,100)	0	0	0	0	794,942	(477,338)
Net Changes in Fund Balances	228,421	357,194	564,474	(312,379)	(256,327)	0	(750,733)	(169,350)
Fund Balances - Beginning	3,787,845	823,567	2,598,366	344,401	1,887,480	(20,001)	1,245,926	10,667,584
Fund Balances - Ending	\$4,016,266	\$1,180,761	\$3,162,840	\$32,022	\$1,631,153	(\$20,001)	\$495,193	\$10,498,234

The accompanying notes are an integral part of this statement

UVALDE COUNTY, TEXAS
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

Net Changes in Fund Balances - Total Governmental Funds	(\$169,350)
Amounts reported for governmental activities in the statement of net position ("SNP") are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	940,021
GASB 68 - TCDRS	
Deferred Outflow of Resources-Contribution. This is the change in these amounts this year.	(279,055)
Differences between expected and actual experience. This is the change in these amounts this year.	(783,038)
Changes of assumptions. This is the change in these amounts this year.	(132,313)
Net difference between projected and actual earnings. This is the change in these amounts this year.	(4,782,051)
(Increase) decrease in Net Pension Liability from beginning of period to end of period.	7,004,274
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. This is the change in these amounts this year.	(57,770)
Bond Refunding Loss Amortization	(75,883)
Bond Refunding Premium	0
Loss on Bond Refunding	0
(Increase) decrease in compensated absences from beginning of period to end of period.	(11,383)
(Increase) decrease in accrued interest from beginning of period to end of period.	0
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	179,008
Internal Service fund is not reported in the funds.	213,785
Capital lease additions	(217,799)
Repayment of loan principal is an expenditure in the funds but not an expense in the SOA.	1,312,763
Change in Net Position of Governmental Activities - Statement of Activities	<u>\$3,141,208</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
 STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 SEPTEMBER 30, 2022

	Governmental Activities - Internal Service Fund
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$359,990
Receivables (net of allowance for uncollectibles)	<u>0</u>
Total Current Assets	<u>359,990</u>
TOTAL ASSETS	<u><u>\$359,990</u></u>
LIABILITIES, FUND EQUITY AND OTHER CREDITS	
Liabilities	
Current Liabilities (payable from current assets)	
Accounts Payable	
Bank Overdraft	
Total Current Liabilities	<u>0</u>
Total Liabilities	<u>0</u>
Unrestricted	<u>359,990</u>
Total Net Position	<u><u>\$359,990</u></u>

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

UVALDE COUNTY, TEXAS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Governmental Activities - Internal Service Fund
OPERATING REVENUES:	
Charges for Services	<u>\$3,918,081</u>
Total Operating Revenues	<u>3,918,081</u>
OPERATING EXPENSES:	
Other Services and Charges	<u>4,404,328</u>
Total Operating Expenses	<u>4,404,328</u>
Operating Income (Loss)	<u>(486,247)</u>
NON-OPERATING REVENUES (EXPENSES):	
Interest Income	<u>32</u>
Total Non-Operating Revenues (Expenses)	<u>32</u>
Income Before Transfers	(486,215)
Transfers in	<u>700,000</u>
Change in Net Position	213,785
Total Net Position - Beginning	<u>146,205</u>
Total Net Position - Ending	<u><u>\$359,990</u></u>

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

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Governmental Activities - Internal Service Fund</u>
Cash Flows from Operating Activities	
Receipts from Customers and Users	\$4,023,438
Payments to Suppliers	<u>(4,404,328)</u>
Net Cash Provided (Used) By Operating Activities	<u>(380,890)</u>
Cash Flows from Non-Capital and Related Financing Activities	
Transfers In	700,000
Net Cash Provided (Used) by Non-Capital and Related Financing Activities	<u>700,000</u>
Cash Flows from Capital and Related Financing Activities	
State Grants	0
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>0</u>
Cash Flows from Investing Activities	
Interest Received	32
Net Cash Provided (Used) by Investment Activities	<u>32</u>
Net Increase (Decrease) in Cash Equivalents	319,142
Cash and Cash Equivalents at Beginning of Year	<u>40,848</u>
Cash and Cash Equivalents at End of Year (continued)	<u><u>\$359,990</u></u>

(continued)

Governmental
Activities -
Internal
Service Fund

Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:	
Operating Income (Loss)	(\$486,247)
Changes in Current Items	
Decrease (Increase) in Accounts Receivable	105,357
Increase (Decrease) in Accounts Payable	0
Increase (Decrease) in Bank Overdraft	<u>0</u>
Net Cash Provided (Used) by Operating Activities	<u>(\$380,890)</u>
Noncash Investing, Capital, and Financing Activities:	
None	<u>\$0</u>

Note: The above fund is an enterprise fund.

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

UVALDE COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET POSITION
 SEPTEMBER 30, 2022

	Custodial Fund
ASSETS	
Cash and Cash Equivalents	\$2,412,481
Receivables	0
Total Assets	<u>\$2,412,481</u>
LIABILITIES:	
Accounts Payable	\$55,891
Due to Others	0
Total Liabilities	<u>\$55,891</u>
NET POSITION	
Restricted for:	
Individuals, Organizations, and Other Governments	\$2,356,590
TOTAL NET POSITION	<u><u>\$2,356,590</u></u>

Note: The custodial funds were the only fiduciary fund type of the County in the 2022 year.

UVALDE COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Custodial Fund
ADDITIONS	
Contributions:	
Members	\$9,744,818
	<u> \$0</u>
Total Contributions	<u>9,744,818</u>
Investment Earnings:	
Interest Received	<u> 60</u>
Total Investment Earnings	<u> 60</u>
Less Investment Expense	
Net Investment Earnings	<u> 60</u>
TOTAL ADDITIONS	<u>9,744,878</u>
DEDUCTIONS	
Payments to Individuals, Organizations, or Governments	0 10,151,814 <u> 0</u>
Total Deductions	<u>10,151,814</u>
Change in Net Position	(406,936)
Net Position-Beginning	<u>2,763,525</u>
Net Position-Ending	<u><u>\$2,356,589</u></u>

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

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2022

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.

The following GASB Statement was implemented in FY22.

GASB Statement No. 87 – Leases. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financing of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right to use a lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities.

The adoption of GASB 87 resulted in a restatement to beginning balances of the right-to-use assets and leases payable. For governmental activities, right-to-use assets and leases payable were restated by \$76,610.

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

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2022

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.

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, 2022, and became due October 1, 2022, have been assessed to finance the budget of the fiscal year beginning October 1, 2022, 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, 2022.

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.

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2022

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, 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 of 2022.

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

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 of 2022.

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).

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2022

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.

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

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2022

and materials are expenditures at the time of purchase. There were no inventory items at September 30, 2022.

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:

- 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:

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2022

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

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

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2022

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.

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.

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2022

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), 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.

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2022

As of September 30, 2022, fund balances are composed of the following:

Fund Balances:	
Non-Spendable	
Prepaid Items	\$ 180,473
Restricted	
Archives	493,456
Construction	1,631,153
Debt Service	32,022
Elections	57,738
Health	3,519,981
Judicial	198,837
Legal	85,152
Public Safety	803,240
Public Transportation	1,180,761
Committed.	
Cultural and Recreation	13,056
Unassigned	<u>2,302,365</u>
Total Fund Balance	<u><u>\$ 10,498,234</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.

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

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2022

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.

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

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2022

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, 2022.

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, 2022, the government's bank balance of \$15,385,127 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 \$20,580,510 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 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

UVALDE COUNTY, TEXAS
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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:

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total
Property Taxes	\$ 872,667	\$ 189,801	\$ -	\$ 1,062,468
Sales Taxes	562,533	-	-	562,533
Fines	4,221,214	-	-	4,221,214
Other	195,443	-	457,829	653,272
Gross Receivables	<u>5,851,857</u>	<u>189,801</u>	<u>457,829</u>	<u>6,499,487</u>
Less: Allowance for Uncollectables	<u>1,264,775</u>	<u>10,404</u>	<u>-</u>	<u>-</u>
Net Total Receivables	<u><u>\$ 4,587,082</u></u>	<u><u>\$ 179,397</u></u>	<u><u>\$ 457,829</u></u>	<u><u>\$ 6,499,487</u></u>

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
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IV. CAPITAL ASSETS

Capital asset activity for the County for the year ended September 30, 2022, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental activities:</u>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 1,404,101	\$ -	\$ -	\$ 1,404,101
Construction in Progress-Streets	-	362,352	-	362,352
Total capital assets not being depreciated	<u>1,404,101</u>	<u>362,352</u>	<u>-</u>	<u>1,766,453</u>
 <i>Capital assets being depreciated:</i>				
Buildings and Improvements	29,730,918	1,128,109	-	30,859,027
Machinery, Equipment and Vehicles	6,811,507	712,696	26,478	7,497,725
Infrastructure	6,204,251	162,692	-	-
Right to Use Assets	* 76,610	222,404	-	299,014
Total capital assets being depreciated	<u>42,823,286</u>	<u>2,225,901</u>	<u>26,478</u>	<u>45,022,709</u>
Less accumulated depreciation for:				
Buildings and Improvements	6,821,778	655,520	-	7,477,298
Machinery, Equipment and Vehicles	4,850,376	779,575	26,478	5,603,473
Infrastructure	2,565,631	177,657	-	2,743,288
Right to Use Assets	-	35,480	-	35,480
Total accumulated depreciation	<u>14,237,785</u>	<u>1,648,232</u>	<u>26,478</u>	<u>15,859,539</u>
Total capital assets being depreciated, net	<u>28,585,501</u>	<u>577,669</u>	<u>-</u>	<u>29,163,170</u>
Governmental activities capital assets, net	<u>\$ 29,989,602</u>	<u>\$ 940,021</u>	<u>\$ -</u>	<u>\$ 30,929,623</u>

* Restated balance the result of implementation of GASB 87, Lease

Depreciation was charged to functions as follows:

Governmental Activities:	
General Administration	\$ 107,400
Judicial	176,738
Financial Administration	9,481
Public Facilities	220,755
Public Safety	667,290
Public Transportation	172,255
Culture and Recreation	231,577
Health and Welfare	13,099
Legal	41,859
Conservation - Agriculture	7,778
	<u>\$ 1,648,232</u>

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
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V. LONG-TERM LIABILITIES

Long-Term Debt

The following are Certificates of Obligation outstanding on September 30, 2022.

	Date of Issue	Interest Rates	Maturity	Amount Original Issue	Outstanding 09/30/2022	Due Within One Year
General Obligation Refunding Bond Series 2017	2017	2.375%	2/1/2029	9,905,000	7,260,000	1,065,000
General Obligation Refunding Bond Series 2021	2021	.75% -2.65%	2/1/2034	8,105,000	8,105,000	55,000
Combination Tax and Limited Pledge Revenue Certificate of Obligations Series 2021	2021	1.57%-3.0%	2/1/2036	3,000,000	3,000,000	50,000
					<u>18,365,000</u>	<u>1,170,000</u>

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

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, 2022, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Bonds Payable	\$19,400,000	\$ -	\$ 1,035,000	\$18,365,000	\$ 1,170,000
Bond Premium	906,546	-	69,734	836,812	
Right to Use Lease Liability *	338,062	217,799	208,029	347,832	158,128
Net Pension Liability	3,474,538	-	3,474,538	-	
Compensated Absences	210,535	221,918	210,535	221,918	147,797
Total	<u>\$24,329,681</u>	<u>\$ 439,717</u>	<u>\$4,997,836</u>	<u>\$19,771,562</u>	<u>\$ 1,475,925</u>

*Restated Balance as the result of implementation of GASB 87, Leases

UVALDE COUNTY, TEXAS
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Debt Service Requirements

Debt service requirements on Certificate of Obligation at September 30, 2022 are as follows:

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 1,170,000	\$ 434,438
2024	1,200,000	405,144
2025	1,230,000	375,235
2026	1,260,000	344,760
2027	1,290,000	313,719
2028-2032	7,030,000	975,809
2033-2036	5,185,000	188,474
Totals	<u>\$ 18,365,000</u>	<u>\$ 3,037,577</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.

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>
2023	\$ 158,128	\$ 6,860	\$ 164,988
2024	60,244	4,803	65,047
2025	49,366	3,201	52,567
2026	46,000	1,753	47,753
2027	34,095	499	34,594
Totals	<u>\$ 347,832</u>	<u>\$ 17,116</u>	<u>\$ 364,948</u>

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2022

VI. INTERFUND RECEIVABLES AND PAYABLE BALANCES AND TRANSFERS

There were no interfund receivables and payables as of September 30, 2022.

<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	\$ -	\$ 400,000	\$ 700,000	\$ 121,455	\$ 1,221,455
Road & Bridge Fund	-	-	-	665,100	665,100
Other Nonmajor Funds	119	-	-	114,175	114,294
Total	<u>\$ 119</u>	<u>\$ 400,000</u>	<u>\$ 700,000</u>	<u>\$ 900,730</u>	<u>\$ 2,000,849</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 830 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 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%

UVALDE COUNTY, TEXAS
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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.31,2020	Dec.31,2021
Members		
Number of inactive employees entitled to but not yet receiving benefits:	220	253
Number of active employees:	253	249
Average monthly salary*:	\$ 3,312	\$ 3,375
Average age*:	45.29	45.87
Average length of service in years*:	9.62	9.4
<u>Inactive Employees (or their Beneficiaries) Receiving Benefits</u>		
Number of benefit recipients:	130	148
Average monthly benefit:	\$1,206	\$1,227

*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 2021, and 11.730% for the months of the accounting year in 2022. The deposit rate payable by the employee members for calendar year 2021 and 2022 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, 2022, the net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

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	3.50%

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

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
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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 2022 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 2022.

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%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	3.80%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.30%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index(3)	4.00%	4.50%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global	2.00%	3.10%
REIT (net) Index			
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index(4)	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity Venture	25.00%	6.80%
Capital Index(5)			
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds	6.00%	1.55%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-1.05%

(1) Target asset allocation adopted at the March 2021 TCDRS Board meeting.

(2) Geometric Real rates of return equal the expected return minus the assumed inflation rate of 2.60%, per Cliffwater's 2022 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 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.

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
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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, 2020	\$ 49,399,037	\$ 45,924,499	\$ 3,474,538
Changes for the year:			
Service cost	1,418,640	-	1,418,640
Interest on total pension liability	3,781,506	-	3,781,506
Effect of plan changes	-	-	-
Effect of economic/demographic gains or los	(260,211)	-	(260,211)
Effect of assumptions changes or inputs	(198,470)	-	(198,470)
Refund of Contributions	(107,804)	(107,804)	-
Benefit payments	(2,053,816)	(2,053,816)	-
Administrative expenses		(30,031)	30,031
Member contributions		710,910	(710,910)
Net investment income		10,038,510	(10,038,510)
Employer contributions		1,025,742	(1,025,742)
Other	-	608	(608)
Balances as of December 31, 2021	\$ 51,978,882	\$ 55,508,618	\$ (3,529,736)

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	\$ 58,648,216	\$ 51,978,882	\$ 46,405,203
Fiduciary net position	55,508,618	55,508,618	55,508,618
Net pension liability/(Asset)	\$ 3,139,598	\$ (3,529,736)	\$ (9,103,415)

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 \$(31,033).

UVALDE COUNTY, TEXAS
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As of December 31, 2021, the deferred inflows and outflows of resources are as follows:

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$ 293,561	\$ -
Changes in assumptions	132,313	1,361,078
Net difference between projected and actual earnings	6,280,739	-
Contributions made subsequent to measurement date	N/A	989,046
Total	<u>\$ 6,706,613</u>	<u>\$ 2,350,124</u>

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:	
2022	(906,280)
2023	(1,626,490)
2024	(1,499,726)
2025	(1,313,039)
2026	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 allocated to specific claims. Estimated recoveries, for example from salvage or subrogation, are another component of the claim's liability estimate.

	Year ended <u>09/30/22</u>	Year ended. <u>09/30/21</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>

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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 2022 were \$45,000 per individual and \$3,233,188 aggregate. The stop/loss amounts for the year 2021 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).

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, 2022.

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
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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. SUBSEQUENT EVENTS

On December 12, 2022 the county accepted was funded \$1,000,000 grant award from Texas Department of Agriculture Colonia Fund Construction for Knippa Water Supply Corporation Improvements.

REQUIRED SUPPLEMENTARY INFORMATION

UVALDE COUNTY, TEXAS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<i>REVENUES</i>				
Taxes				
Property	\$10,681,878	\$10,967,513	\$10,967,513	\$0
Sales	3,924,454	4,443,640	4,640,050	196,410
Other Taxes	1,254,479	1,512,815	1,513,289	474
Intergovernmental	228,028	339,019	317,883	(21,136)
Charges for Services	1,618,579	2,235,084	2,316,441	81,357
Fines and Forfeitures	597,400	616,731	468,260	(148,471)
Interest	25,000	34,610	34,610	0
Miscellaneous	281,020	363,030	349,157	(13,873)
Total Revenues	18,610,838	20,512,442	20,607,203	94,761

EXPENDITURES

Current:

General Administration

Commissioner's Court	156,796	158,690	157,209	1,481
Compliance Department	47,366	47,366	38,881	8,485
County Clerk	299,193	282,094	253,883	28,211
County Judge	284,940	284,940	282,688	2,252
Elections	258,974	257,916	234,275	23,641
Liability Insurance	1,877,029	1,686,346	1,623,231	63,115
Non-Departmental	202,811	202,811	158,410	44,401
Payroll Taxes	215,198	215,198	186,326	28,872
Veteran's Service	91,242	91,242	74,213	17,029

Legal

County Attorney	379,356	379,356	375,317	4,039
Legal Counsel	10,000	10,000	2,250	7,750

Judicial

Courtmaster	600	600	138	462
District Attorney	431,964	431,964	415,430	16,534
District Clerk	315,340	315,340	286,471	28,869
District Compliance	42,856	42,856	39,330	3,526
District Court	311,242	311,242	314,052	(2,810)
Indigent Defense	42,034	42,034	39,720	2,314
Justice Center Judicial Area	37,397	37,397	26,576	10,821
Justice's of the Peace	617,290	619,267	676,002	(56,735)
Judicial Resources	395,707	482,196	460,610	21,586

Financial Administration

Appraisal District	423,089	432,410	432,410	0
County Auditor	279,868	279,868	248,966	30,902
County Treasurer	293,187	293,187	286,562	6,625
Data Processing	476,952	459,954	444,952	15,002
Professional Services	36,300	36,300	33,255	3,045
Tax Assessor-Collector	308,968	314,968	306,748	8,220

Public Facilities

Courthouse Building	291,668	319,260	309,096	10,164
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Public Safety

Adult Probation	72,248	72,062	64,031	8,031
Constables	269,406	269,556	264,343	5,213
D.P.S.	8,000	8,000	6,091	1,909
Emergency Management				0
EMS	205,800	205,800	205,800	0
Fire	47,200	47,200	47,200	0
Jail Payroll	2,477,344	2,581,512	2,399,432	182,080
Justice Center	1,333,511	2,115,154	2,098,322	16,832
Juvenile Probation	142,484	142,670	142,670	0
Old Jail Facility	15,074	15,096	5,489	9,607
Sheriff	474,353	658,104	669,523	(11,419)
Sheriff Payroll	1,675,251	1,686,024	1,625,487	60,537

(continued)

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
Public Transportation				
Street Lights	\$34,000	\$37,222	\$37,159	\$63
Environmental Protection				
Sanitation	94,019	95,525	109,970	(14,445)
Culture and Recreation				
Libraries	169,000	184,530	184,528	2
Hotel/Motel Contractor	1,000,000	1,105,041	1,105,041	0
Health and Welfare				
Health Department	33,340	33,340	33,340	0
Health Nurse	105,536	103,536	99,513	4,023
Community Resources	37,205	37,205	35,413	1,792
County Nutrition Program	18,500	18,500	18,500	0
Human Resources	1,800,000	2,045,794	2,045,794	0
Indigent Health	339,824	291,824	288,090	3,734
Conservation - Agriculture				
Agriculture Extension Service	131,945	131,562	130,365	1,197
Predator Control	48,500	48,500	48,500	0
Debt Service				
Principal Retirement				0
Interest Retirement				0
Total Expenditures	<u>18,659,907</u>	<u>19,968,559</u>	<u>19,371,602</u>	<u>596,957</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(49,069)	543,883	1,235,601	691,718
OTHER FINANCING SOURCES (USES):				
Transfers In	0	114,112	5,975	(108,137)
Transfers Out	(326,767)	(784,584)	(1,221,455)	(436,871)
Proceeds from Issuance of Debt	0	0	208,300	208,300
Total Other Financing Sources (Uses)	<u>(326,767)</u>	<u>(670,472)</u>	<u>(1,007,180)</u>	<u>(336,708)</u>
Net Changes in Fund Balances	(375,836)	(126,589)	228,421	355,010
Fund Balances - Beginning	<u>3,787,845</u>	<u>3,787,845</u>	<u>3,787,845</u>	<u>0</u>
Fund Balances - Ending	<u>\$3,412,009</u>	<u>\$3,661,256</u>	<u>\$4,016,266</u>	<u>\$355,010</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, 2022

	Year Ended December 31									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total Pension Liability										
Service cost	\$ 1,418,640	1,383,011	1,344,316	1,261,703	1,276,448	1,250,557	1,104,937	1,058,002	N/A	N/A
Interest on total pension liability	3,781,506	3,584,119	3,350,532	3,128,399	2,892,635	2,672,417	2,501,430	2,338,210	N/A	N/A
Effect of plan changes	-	-	-	-	-	-	(173,311)	-	N/A	N/A
Effect of assumption changes or input	(198,470)	2,722,156	-	-	207,731	-	357,564	-	N/A	N/A
Effect of economic gains or losses	(260,211)	(221,366)	(37,620)	(24,915)	112,397	(410,538)	(296,600)	(226,963)	N/A	N/A
Benefit payments/refund of contributions	(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	N/A
Net change in total pension liability	2,579,845	5,635,095	2,864,996	2,743,264	2,981,322	2,104,296	2,172,237	1,953,888	N/A	N/A
Total pension liability, beginning	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	N/A
Total pension liability, ending	\$ 51,978,882	49,399,038	43,763,943	40,898,947	38,155,683	35,174,360	33,070,064	30,897,827	N/A	N/A
Fiduciary Net Position										
Employer contributions	\$ 1,025,742	1,055,136	985,572	947,705	926,498	899,467	856,047	810,648	N/A	N/A
Member contributions	710,910	724,821	706,143	688,943	685,945	656,481	607,541	598,882	N/A	N/A
Investment income net of investment expenses	10,038,510	4,307,840	5,900,519	(682,098)	4,655,770	2,203,508	(204,906)	1,878,789	N/A	N/A
Benefit payments/refunds of contributions	(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	N/A
Administrative expenses	(30,031)	(33,604)	(31,777)	(28,859)	(24,355)	(23,933)	(21,377)	(22,138)	N/A	N/A
Other	608	2,568	2,368	4,117	1,172	(197,256)	178,746	(200,195)	N/A	N/A
Net change in fiduciary net position	9,584,119	4,223,936	5,770,593	(691,915)	4,737,141	2,130,127	94,268	1,850,625	N/A	N/A
Fiduciary net position, beginning	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	N/A
Fiduciary net position, ending	\$ 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	N/A
Net pension liability/asset	\$ (3,529,736)	3,474,539	2,063,380	4,968,778	1,533,599	3,289,418	3,315,249	1,237,280	N/A	N/A
Fiduciary net position as a % of total pension liability	106.79%	92.97%	95.29%	87.85%	95.98%	90.65%	89.98%	96.00%	N/A	N/A
Pension covered payroll	\$ 10,155,859	10,354,592	10,087,761	9,842,046	9,694,913	9,378,300	8,679,159	8,082,030	N/A	N/A
Net pension liability as a % of covered payroll	-34.76%	33.56%	20.45%	50.49%	15.82%	35.07%	38.20%	15.31%	N/A	N/A

UVALDE COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ending September 30	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pension Covered Payroll (1)	Actual Contribution as a % of Covered Payroll
2013	\$ 655,883	\$ 655,883	\$ -	\$ 7,183,718	9.1%
2014	733,210	733,210	-	7,734,279	9.5%
2015	810,648	810,648	-	8,082,030	10.0%
2016	855,765	856,047	(282)	8,679,159	9.9%
2017	899,379	899,467	(88)	9,378,300	9.6%
2018	925,864	926,498	(634)	9,694,913	9.6%
2019	947,705	947,705	-	9,842,046	9.6%
2020	985,572	985,572	-	10,087,761	9.8%
2021	1,055,136	1,055,136	-	10,354,592	10.2%
2022	1,025,742	1,025,742	-	10,155,859	10.1%

(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, 2022

	SPECIAL REVENUE						
	14	84	39	45	85	35	48
		BORDER CRIME	CONSTABLE NO. 1	CONSTABLE NO. 4	COUNTY ATTORNEY HOT CHECK	COUNTY COURT PRESER-VATION	COUNTY COURT RESTI-TUTION
	ARCHIVAL FEE	PROSE-CUTION	LEOSE FUND	LEOSE FUND			
ASSETS							
Cash and Cash Equivalents	\$325,641	\$47,961	\$4,860	\$1,112	\$9,371	\$13,340	
Receivables (net of allowance for uncollectibles)							
Total Assets	\$325,641	\$47,961	\$4,860	\$1,112	\$9,371	\$13,340	\$0
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts Payable		\$850					
Bank Overdraft							
Total Liabilities	0	850	0	0	0	0	0
Fund Balances:							
Restricted							
Archives	325,641						
Construction							
County Clerk							
Elections							
Health							
Judicial						13,340	
Legal					9,371		
Public Safety		47,111	4,860	1,112			
Committed							
Culture and Recreation							
Unassigned							
Total Fund Balances	325,641	47,111	4,860	1,112	9,371	13,340	0
TOTAL LIABILITIES AND FUND BALANCES	\$325,641	\$47,961	\$4,860	\$1,112	\$9,371	\$13,340	\$0

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

(continued)

SPECIAL
REVENUE

34	28	20	29	111	80	81	82	30
COUNTY COURT TECH- NOLOGY	COUNTY RECORDS MANAGE- MENT	COURT REPORTERS	COURT- HOUSE SECURITY	COVID 19	D.A. ADMINI- STRATIVE	D.A. FEE	D.A. FORFEI- TURE	DISTRICT CLERK RECORDS MANAGEMENT
\$6,036	\$490	\$8,392	\$63,790		\$35,553	\$9	\$8,030	\$6,429
\$6,036	\$490	\$8,392	\$63,790	\$0	\$35,553	\$9	\$8,030	\$6,429

0	0	0	0	0	0	0	0	0
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490

6,036		8,392			35,553	9	8,030	6,429
			63,790					
6,036	490	8,392	63,790	0	35,553	9	8,030	6,429
\$6,036	\$490	\$8,392	\$63,790	\$0	\$35,553	\$9	\$8,030	\$6,429

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2022
 (continued)

	SPECIAL REVENUE						
	38	37	36	94	89	44	40
	DISTRICT COURT PRESERVATION	DISTRICT COURT RECORDS ARCHIVE	DISTRICT COURT TECH-NOLOGY	ECONOMIC DEVELOPMENT FUND	EMPG	FAIRPLEX DEPARTMENT FUND	FAMILY PROTECTION FEE FUND
ASSETS							
Cash and Cash Equivalents	\$16,716	\$20,368	\$2,003	\$43,920	\$138,452	\$152,328	\$0
Receivables (net of allowance for uncollectibles)				93,443		2,795	
Total Assets	\$16,716	\$20,368	\$2,003	\$137,363	\$138,452	\$155,123	\$0
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts Payable					\$102	\$21,108	
Bank Overdraft							
Total Liabilities	0	0	0	0	102	21,108	0
Fund Balances:							
Restricted							
Archives							
Construction							
County Clerk							
Elections							
Health				137,363			
Judicial	16,716	20,368	2,003				
Legal							
Public Safety					138,351	134,015	
Committed							
Culture and Recreation							
Unassigned							
Total Fund Balances	16,716	20,368	2,003	137,363	138,351	134,015	0
TOTAL LIABILITIES AND FUND BALANCES	\$16,716	\$20,368	\$2,003	\$137,363	\$138,453	\$155,123	\$0

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

(continued)

SPECIAL
REVENUE

92	96	21	17	100	15	116	105	102	76
HAVA GRANT	HISTORICAL COMMISSION	J.P. TECHNOLOGY	JURY	KNIPPA WATER & SEPTICS	LAW LIBRARY	LBSP 2021 #2991106	LBSP 7206618	LEPC GRANT	LOCAL BORDER SECURITY
\$57,738	\$13,176	\$24,062	\$22,534	\$57	\$37,044		\$874	\$46	
\$57,738	\$13,176	\$24,062	\$22,534	\$57	\$37,044	\$0	\$874	\$46	\$0

	\$167				\$216		9,702		
0	167	0	0	0	216	9,702	0	0	0

57,738				57					
		24,062	22,534		36,828		874		
	13,010					(9,702)		46	
57,738	13,010	24,062	22,534	57	36,828	(9,702)	874	46	0
\$57,738	\$13,177	\$24,062	\$22,534	\$57	\$37,044	\$0	\$874	\$46	\$0

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2022
 (continued)

	SPECIAL REVENUE					
	78	47	115	86	16	33
	NARCOTICS					SECURITY
	INTRA- DICTION	NUTRITION PROGRAM	OPSG 2020 #3045206	PRETRIAL DIVERSION	RECORDS MANAGEMENT	FEES FUND
ASSETS						
Cash and Cash Equivalents	\$6,270		\$99,498	\$3,400	\$167,325	\$21,229
Receivables (net of allowance for uncollectibles)						
Total Assets	\$6,270	\$0	\$99,498	\$3,400	\$167,325	\$21,229
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable		\$2,143				
Bank Overdraft		204,066				
Total Liabilities	0	206,209	0	0	0	0
Fund Balances:						
Restricted						
Archives					167,325	
Construction						
County Clerk						
Elections						
Health						
Judicial						21,229
Legal				3,400		
Public Safety	6,270		99,498			
Committed						
Culture and Recreation						
Unassigned		(206,209)				
Total Fund Balances	6,270	(206,209)	99,498	3,400	167,325	21,229
TOTAL LIABILITIES AND FUND BALANCES	\$6,270	\$0	\$99,498	\$3,400	\$167,325	\$21,229

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

(continued)

SPECIAL
REVENUE

73	71	75	74	70	106	104	103	24
SHERIFF COMMISSARY	SHERIFF FEDERAL FORFEITURE	SHERIFF LEOSE	SHERIFF SEIZURE	SHERIFF STATE FORFEITURE	STONE GARDEN 2019	STONE GARDEN 7206618	STONE GARDEN GRANT UVALDE	TOBACCO SETTLEMENT
\$174,889	\$36,673	\$7,467	\$69,734	\$12,073			\$1,064	\$110,548
\$174,889	\$36,673	\$7,467	\$69,734	\$12,073	\$0	\$0	\$1,064	\$110,548

\$326					178,122	5,427		\$52
326	0	0	0	0	178,122	5,427	0	52

								110,497
174,564	36,673	7,467	69,734	12,073			1,064	
					(178,122)	(5,427)		
174,564	36,673	7,467	69,734	12,073	(178,122)	(5,427)	1,064	110,497
\$174,890	\$36,673	\$7,467	\$69,734	\$12,073	(\$0)	(\$0)	\$1,064	\$110,549

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2022
 (continued)

	SPECIAL REVENUE					
	93	83	23	31	32	46
	UVALDE ESTATES SEPTIC	VICTIMS OF CRIME- DA	LANGUAGE ACCESS FEE \$3	LOCAL TRUANCY PREVENT	CT FACILITY FEE	CT GUARDIAN JUD ED/ PUBL
ASSETS						
Cash and Cash Equivalents			\$1,653	\$4,620	\$4,975	\$3,295
Receivables (net of allowance for uncollectibles)	14,675					
Total Assets	<u>\$14,675</u>	<u>\$0</u>	<u>\$1,653</u>	<u>\$4,620</u>	<u>\$4,975</u>	<u>\$3,295</u>
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable						
Bank Overdraft		1,121				
Total Liabilities	<u>0</u>	<u>1,121</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:						
Restricted						
Archives						
Construction						
County Clerk						
Elections						
Health	14,675					
Judicial			1,653		4,975	3,295
Legal						
Public Safety				4,620		
Committed						
Culture and Recreation						
Unassigned		(1,121)				
Total Fund Balances	<u>14,675</u>	<u>(1,121)</u>	<u>1,653</u>	<u>4,620</u>	<u>4,975</u>	<u>3,295</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$14,675</u>	<u>\$0</u>	<u>\$1,653</u>	<u>\$4,620</u>	<u>\$4,975</u>	<u>\$3,295</u>

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

(continued)

SPECIAL
REVENUE

72	77	87	90	91	117	119	120
NUTRITION CENTER ARPA	CONSTABLE #3 LEOSE FU	REIGON 2 ALTERNATE BPU	#6 CONSTABLE LEOSE FUND	DSHS COVID 19 CFDA #93.3	OPSG GRANT #3045207	OLS GRANT #4369601	LBSP GRANT #2991107
\$94,549	\$625	\$39,901	\$539				
\$94,549	\$625	\$39,901	\$539	\$0	\$0	\$0	\$0

		\$135			\$21,903	\$306	
				4,386	15,410	762,787	15,361
0	0	135	0	4,386	37,313	763,093	15,361

94,549		39,766					
	625		539				
				(4,386)	(37,313)	(763,093)	(15,361)
94,549	625	39,766	539	(4,386)	(37,313)	(763,093)	(15,361)
\$94,549	\$625	\$39,901	\$539	\$0	(\$0)	\$0	(\$0)

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2022
 (continued)

	CAPITAL PROJECTS				
	121	122	113	110	107
	FY22 CTY ESENTIAL SVC	RESILIENCY CENTER GRANT	FEMA DISASTER	USFWS F20AP00131 (BEAR CREEK)	TXCDBG 7218145
ASSETS					
Cash and Cash Equivalents					
Receivables (net of allowance for uncollectibles)				148,218	5,000
Total Assets	\$0	\$0	\$0	\$148,218	\$5,000
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$4,507	\$1,489			
Bank Overdraft	82,319	22,322	129,361	148,218	35,385
Total Liabilities	86,826	23,811	129,361	148,218	35,385
Fund Balances:					
Restricted					
Archives					
Construction					
County Clerk					
Elections					
Health					
Judicial					
Legal					
Public Safety					
Committed					
Culture and Recreation					
Unassigned	(86,826)	(23,811)	(129,361)		(30,385)
Total Fund Balances	(86,826)	(23,811)	(129,361)	0	(30,385)
TOTAL LIABILITIES AND FUND BALANCES	(\$0)	(\$0)	\$0	\$148,218	\$5,000

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

(continued)

CAPITAL
PROJECTS

109	95	114	TOTAL NON-MAJOR GOVERN- MENTAL
TXCDBG	TXCDBG	TWDB TOWER #1001223	
7218490	7220015		\$1,920,659
			264,131
\$0	\$0	\$0	\$2,184,790

			\$53,300
5,000	12,810	4,500	1,636,296
5,000	12,810	4,500	1,689,597

			493,456
			0
			0
			57,738
			357,141
			198,837
			85,152
			803,240
			0
			13,056
(5,000)	(12,810)	(4,500)	(1,513,427)
(5,000)	(12,810)	(4,500)	495,193
\$0	\$0	\$0	\$2,184,789

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

Fund Number	SPECIAL REVENUE						
	14	84	39	45	85	35	48
	ARCHIVAL FEE	BORDER CRIME PROSECUTION	CONSTABLE NO. 1 LEASE FUND	CONSTABLE NO. 4 LEASE FUND	COUNTY ATTORNEY HOT CHECK	COUNTY COURT PRESERVATION	COUNTY COURT RESTITUTION
REVENUES							
Intergovernmental		\$335,813	\$538				
Charges for Services	28,780					240	
Interest					18		
Miscellaneous							
Total Revenues	28,780	335,813	538	0	18	240	0
EXPENDITURES							
Current:							
General Administration							
Economic Development							
Elections							
Records Management	5,970						
Legal							
Check Collection					1,748		
Law Library							
Judicial							
District Attorney							491
Judicial							
Justices of the Peace							
Public Facility							
Fairplex Park							
Public Safety							
Sheriff		340,490					
Emergency Operations							
Culture and Recreation							
Historical Commission							
Health and Welfare							
Health							
Capital Projects -							
Capital Outlay and Other							
Total Expenditures	5,970	340,490	0	0	1,748	0	491
Excess (Deficiency) of Revenues Over (Under) Expenditures	22,810	(4,677)	538	0	(1,730)	240	(491)
OTHER FINANCING SOURCES (USES):							
Transfers In							
Transfers Out							
Lease Proceeds							
Total Other Financing Sources (Uses)	0	0	0	0	0	0	0
Net Changes in Fund Balances	22,810	(4,677)	538	0	(1,730)	240	(491)
Fund Balances - Beginning	302,831	51,788	4,322	1,112	11,101	13,100	491
Fund Balances - Ending	\$325,641	\$47,111	\$4,860	\$1,112	\$9,371	\$13,340	\$0

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

SPECIAL
REVENUE

34	28	20	29	111	80	81	82	30
COUNTY COURT TECH- NOLOGY	COUNTY RECORDS MANAGE- MENT	COURT REPORTERS	COURT- HOUSE SECURITY	COVID 19	D.A. ADMINI- STRATIVE	D.A. FEE	D.A. FORFEI- TURE	DISTRICT CLERK RECORDS MANAGEMENT
	2,660	7,023	15,996					440
	12			184				11
298							1,295	
298	2,672	7,023	15,996	184	0	0	1,295	451
	9,122							
		2,366			1,263	582	1,538	
			5,263					
0	9,122	2,366	5,263	0	1,263	582	1,538	0
298	(6,450)	4,657	10,733	184	(1,263)	(582)	(243)	451
				(114,175)		119	(119)	
0	0	0	0	(114,175)	0	119	(119)	0
298	(6,450)	4,657	10,733	(113,991)	(1,263)	(463)	(362)	451
5,738	6,940	3,735	53,057	113,991	36,816	472	8,392	5,978
\$6,036	\$490	\$8,392	\$63,790	(\$0)	\$35,553	\$9	\$8,030	\$6,429

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022
 (continued)

	SPECIAL REVENUE						
	38	37	36	94	89	44	40
	DISTRICT COURT PRESERVATION	DISTRICT COURT RECORDS ARCHIVE	DISTRICT COURT TECHNOLOGY	ECONOMIC DEVELOPMENT FUND	EMPG	FAIRPLEX DEPARTMENT FUND	FAMILY PROTECTION FEE FUND
REVENUES							
Intergovernmental					\$66,303		
Charges for Services	6,755	992	334				255
Interest				76			
Miscellaneous						292,534	
Total Revenues	6,755	992	334	76	66,303	292,534	255
EXPENDITURES							
Current:							
General Administration							
Economic Development							
Elections							
Records Management							
Legal							
Check Collection							
Law Library							
Judicial							
District Attorney							
Judicial	3,475						609
Justices of the Peace							
Public Facility							
Fairplex Park						868,048	
Public Safety							
Sheriff							
Emergency Operations					75,440		
Culture and Recreation							
Historical Commission							
Health and Welfare							
Health							
Capital Projects -							
Capital Outlay and Other							
Total Expenditures	3,475	0	0	0	75,440	868,048	609
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,280	992	334	76	(9,137)	(575,514)	(354)
OTHER FINANCING SOURCES (USES):							
Transfers In					39,100	626,000	
Transfers Out							
Lease Proceeds						14,362	
Total Other Financing Sources (Uses)	0	0	0	0	39,100	640,362	0
Net Changes in Fund Balances	3,280	992	334	76	29,963	64,849	(354)
Fund Balances - Beginning	13,436	19,376	1,669	137,287	108,388	69,166	354
Fund Balances - Ending	\$16,716	\$20,368	\$2,003	\$137,363	\$138,351	\$134,015	\$0

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

SPECIAL
REVENUE

92	96	21	17	100	15	116	105	102	76
HAVA GRANT	HISTORICAL COMMISSION	J.P. TECHNOLOGY	JURY	KNIPPA WATER & SEPTICS	LAW LIBRARY	LBSP 2021 #2991106	LBSP 7206618	LEPC GRANT	LOCAL BORDER SECURITY
			\$5,168			\$8,782			
153	23	13,680	3,785		11,130				
	1,833		39						
153	1,856	13,680	8,992	0	11,130	8,782	0	0	0

40,712

12,401

22,427

4,558

40,712	0	4,558	12,401	0	22,427	0	0	0	0
(40,559)	1,856	9,122	(3,409)	0	(11,297)	8,782	0	0	0
					25,000				21,956
0	0	0	0	0	25,000	0	0	0	21,956
(40,559)	1,856	9,122	(3,409)	0	13,703	8,782	0	0	21,956
98,297	11,154	14,940	25,943	57	23,125	(18,484)	874	46	(21,956)
\$57,738	\$13,010	\$24,062	\$22,534	\$57	\$36,828	(\$9,702)	\$874	\$46	(\$0)

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022
 (continued)

	SPECIAL REVENUE					
	78	47	115	86	16	33
	NARCOTICS					SECURITY
	INTRA- DICTION	NUTRITION PROGRAM	OPSG 2020 #3045206	PRETRIAL DIVERSION	RECORDS MANAGEMENT	FEES FUND
<i>REVENUES</i>						
Intergovernmental		\$162,280	\$176,360			
Charges for Services				3,100	36,465	523
Interest					295	38
Miscellaneous						
Total Revenues	0	162,280	176,360	3,100	36,760	561
<i>EXPENDITURES</i>						
Current:						
General Administration						
Economic Development						
Elections						
Records Management					39,815	
Legal						
Check Collection						
Law Library						
Judicial						
District Attorney						
Judicial						
Justices of the Peace						1,056
Public Facility						
Fairplex Park						
Public Safety						
Sheriff			41,525			
Emergency Operations						
Culture and Recreation						
Historical Commission						
Health and Welfare						
Health		569,665				
Capital Projects -						
Capital Outlay and Other						
Total Expenditures	0	569,665	41,525	0	39,815	1,056
Excess (Deficiency) of Revenues Over (Under)						
Expenditures	0	(407,385)	134,835	3,100	(3,055)	(495)
<i>OTHER FINANCING SOURCES (USES):</i>						
Transfers In		182,700				
Transfers Out						
Lease Proceeds						
Total Other Financing Sources (Uses)	0	182,700	0	0	0	0
Net Changes in Fund Balances	0	(224,685)	134,835	3,100	(3,055)	(495)
Fund Balances - Beginning	6,270	18,476	(35,337)	300	170,380	21,724
Fund Balances - Ending	\$6,270	(\$206,209)	\$99,498	\$3,400	\$167,325	\$21,229

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

SPECIAL
REVENUE

13	71	75	74	70	106	104	103	24
SHERIFF COMMISSARY	SHERIFF FEDERAL FORFEITURE	SHERIFF LEOSE	SHERIFF SEIZURE	SHERIFF STATE FORFEITURE	STONE GARDEN 2019	STONE GARDEN 7206618	STONE GARDEN GRANT UVALDE	TOBACCO SETTLEMENT
		\$3,337						\$67,639
129,705			197	13				
212	35,751		41,402					
129,917	35,751	3,337	41,599	13	0	0	0	67,639

41,631

2,436

54,064

58,034

41,631	0	2,436	0	0	58,034	0	0	54,064
88,286	35,751	901	41,599	13	(58,034)	0	0	13,575

0	0	0	0	0	0	0	0	0
88,286	35,751	901	41,599	13	(58,034)	0	0	13,575
86,278	922	6,566	28,135	12,060	(120,088)	(5,427)	1,064	96,922
\$174,564	\$36,673	\$7,467	\$69,734	\$12,073	(\$178,122)	(\$5,427)	\$1,064	\$110,497

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022
 (continued)

	SPECIAL REVENUE					
	93	83	23	31	32	46
	UVALDE ESTATES SEPTIC	VICTIMS OF CRIME-DA	LANGUAGE ACCESS FEE \$3	LOCAL TRUANCY PREVENT	CT FACILITY FEE	CT GUARDIAN JUD ED/ PUBL
<i>REVENUES</i>						
Intergovernmental		\$40,750	\$1,653			
Charges for Services					4,975	
Interest						
Miscellaneous				4,620		3,295
Total Revenues	0	40,750	1,653	4,620	4,975	3,295
<i>EXPENDITURES</i>						
Current:						
General Administration						
Economic Development						
Elections						
Records Management						
Legal						
Check Collection						
Law Library						
Judicial						
District Attorney		34,326				
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	0	34,326	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	6,424	1,653	4,620	4,975	3,295
<i>OTHER FINANCING SOURCES (USES):</i>						
Transfers In						
Transfers Out						
Lease Proceeds						
Total Other Financing Sources (Uses)	0	0	0	0	0	0
Net Changes in Fund Balances	0	6,424	1,653	4,620	4,975	3,295
Fund Balances - Beginning	14,675	(7,545)	0			
Fund Balances - Ending	\$14,675	(\$1,121)	\$1,653	\$4,620	\$4,975	\$3,295

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

SPECIAL
REVENUE

72	77	87	90	91	117	119	120
NUTRITION CENTER ARPA	CONSTABLE #3 LEOSE FU	REIGON 2 ALTERNATE BPU	#6 CONSTABLE LEOSE FUND	DSHS COVD 19 CFDA #93.3	OPSG GRANT #3045207	OLS GRANT #4369601	LBSP GRANT #2991107
\$94,549	\$625	\$110,380				\$599,127	\$5,842
			539				
94,549	625	110,380	539	0	0	599,127	5,842
		70,614					
						555,082	21,203
				4,386			
					37,313	807,137	
0	0	70,614	0	4,386	37,313	1,362,219	21,203
94,549	625	39,766	539	(4,386)	(37,313)	(763,093)	(15,361)
0	0	0	0	0	0	0	0
94,549	625	39,766	539	(4,386)	(37,313)	(763,093)	(15,361)
\$94,549	\$625	\$39,766	\$539	(\$4,386)	(\$37,313)	(\$763,093)	(\$15,361)

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022
 (continued)

	CAPITAL PROJECTS				
	121	122	113	110	107
	FY22 CTY ESENTIAL SVC	RESILIENCY CENTER GRANT	FEMA DISASTER	USFWS F20AP00131 (BEAR CREEK)	TXCDBG 7218145
<i>REVENUES</i>					
Intergovernmental	\$776,000			148,218	
Charges for Services					
Interest					
Miscellaneous					
Total Revenues	776,000	0	0	148,218	0
<i>EXPENDITURES</i>					
Current:					
General Administration					
Economic Development					
Elections					
Records Management					
Legal					
Check Collection					
Law Library					
Judicial					
District Attorney					
Judicial	157,163				
Justices of the Peace					
Public Facility					
Fairplex Park					
Public Safety					
Sheriff	12,091				
Emergency Operations					
Culture and Recreation					
Historical Commission					
Health and Welfare					
Health		23,811			
Capital Projects -					
Capital Outlay and Other	693,572		11,760	148,218	
Total Expenditures	862,826	23,811	11,760	148,218	0
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	(86,826)	(23,811)	(11,760)	0	0
<i>OTHER FINANCING SOURCES (USES):</i>					
Transfers In					
Transfers Out					
Lease Proceeds					
Total Other Financing Sources (Uses)	0	0	0	0	0
Net Changes in Fund Balances	(86,826)	(23,811)	(11,760)	0	0
Fund Balances - Beginning			(117,601)	0	(30,385)
Fund Balances - Ending	(\$86,826)	(\$23,811)	(\$129,361)	\$0	(\$30,385)

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

CAPITAL
PROJECTS

109	95	114	TOTAL NON-MAJOR GOVERN- MENTAL
TXCDBG 7218490	TXCDBG 7220015	TWDB TOWER #1001223	
	\$386,471		\$2,989,834
			266,838
			1,271
			381,567
0	386,471	0	3,639,510
			0
			40,712
			54,907
			1,748
			34,828
			38,200
			234,227
			5,614
			868,048
			1,019,721
			75,440
			0
			651,926
	399,281	4,500	2,159,814
0	399,281	4,500	5,185,186
0	(12,810)	(4,500)	(1,545,676)
			894,874
			(114,294)
			14,362
0	0	0	794,943
0	(12,810)	(4,500)	(750,733)
(5,000)	0	0	1,245,926
(\$5,000)	(\$12,810)	(\$4,500)	\$495,193

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 SEPTEMBER 30, 2022

	Custodial Funds					Total
	State Fees	Cash Bond	District Attorney Restitution Clearing	Arrest Fees	County Officer Accounts	
ASSETS						
Cash and Cash Equivalents	\$277,890	\$3,776	\$1,797	\$2,046	\$2,126,972	\$2,412,481
Receivables	0	0	0	0	0	0
Total Assets	<u>\$277,890</u>	<u>\$3,776</u>	<u>\$1,797</u>	<u>\$2,046</u>	<u>\$2,126,972</u>	<u>\$2,412,481</u>
LIABILITIES:						
Accounts Payable	53,845	0	0	2,046	0	\$55,891
Due to Others	0	0	0	0	0	0
Total Liabilities	<u>\$53,845</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,046</u>	<u>\$0</u>	<u>\$55,891</u>
NET POSITION						
Restricted for:						
Individuals, Organizations, and Other Governments	224,045	\$3,776	\$1,797	\$0	\$2,126,972	\$2,356,590
TOTAL NET POSITION	<u>\$224,045</u>	<u>\$3,776</u>	<u>\$1,797</u>	<u>\$0</u>	<u>\$2,126,972</u>	<u>\$2,356,590</u>

Note: The custodial funds were the only fiduciary fund type of the County in the 2022 year.

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Custodial Funds					Total
	State Fees	Cash Bond	District Attorney Restitution Clearing	Arrest Fees	County Officer Accounts	
ADDITIONS						
Contributions:						
Members	\$258,067			\$9,147	9,477,604	\$9,744,818
Total Contributions	258,067	0	0	9,147	9,477,604	9,744,818
Investment Earnings:						
Interest Received					60	60
Total Investment Earnings	0	0	0	0	60	60
Less Investment Expense						
Net Investment Earnings	0	0	0	0	60	60
TOTAL ADDITIONS	258,067	0	0	9,147	9,477,664	9,744,878
DEDUCTIONS						
Payments to Individuals, Organizations, or Governments	236,228	0		9,147	9,906,439	10,151,814
Total Deductions	236,228	0	0	9,147	9,906,439	10,151,814
Change in Net Position	21,839	0	0	0	(428,775)	(406,936)
Net Position-Beginning	202,206	3,776	1,797	0	2,555,746	2,763,525
Net Position-Ending	\$224,045	\$3,776	\$1,797	\$0	\$2,126,971	\$2,356,589

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

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

UVALDE COUNTY, TEXAS
ROAD AND BRIDGE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes				
Property	\$2,729,873	\$2,850,844	\$2,852,012	\$1,168
Intergovernmental	34,654	35,061	35,967	906
Licenses and Permits	617,053	617,053	594,289	(22,764)
Charges for Services	62,000	78,982	74,190	(4,792)
Interest	3,100	3,100	2,237	(863)
Miscellaneous	10	10	0	(10)
Total Revenues	<u>3,446,690</u>	<u>3,585,050</u>	<u>3,558,695</u>	<u>(26,355)</u>
EXPENDITURES				
Current				
Parks				
Wes Cooksey Park	8,000	16,289	10,722	5,567
Public Transportation				
Road and Bridge	3,645,267	3,636,978	2,664,923	972,055
Environmental Protection				
Sanitation	389,590	389,590	260,756	128,834
Debt Service				
Principal Retirement	0	0	0	0
Interest Retirement	0	0	0	0
Total Expenditures	<u>4,042,857</u>	<u>4,042,857</u>	<u>2,936,401</u>	<u>1,106,456</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(596,167)	(457,807)	622,294	1,080,101
OTHER FINANCING SOURCES (USES):				
Other Financing Sources	290,000	290,000	0	(290,000)
Transfers In	227,267	400,000	400,000	0
Transfers Out	(665,100)	(665,100)	(665,100)	0
Total Other Financing Sources (Uses)	<u>(147,833)</u>	<u>24,900</u>	<u>(265,100)</u>	<u>(290,000)</u>
Net Changes in Fund Balances	(744,000)	(432,907)	357,194	790,101
Fund Balances - Beginning	823,567	823,567	823,567	
Fund Balances - Ending	<u>\$79,567</u>	<u>\$390,660</u>	<u>\$1,180,761</u>	<u>\$790,101</u>

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

UVALDE COUNTY, TEXAS
 AMERICAN RESCUE PLAN
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$2,597,063	\$2,597,063	\$2,597,063	\$0
Interest	0	4,445	4,445	\$0
Total Revenues	<u>2,597,063</u>	<u>2,601,508</u>	<u>2,601,508</u>	<u>0</u>
EXPENDITURES				
Current:				
General Administration	2,597,063	2,703,661	1,692,917	1,010,744
Health and Welfare	0	150,000	0	150,000
Public Facilities	0	350,000	212,179	137,821
Public Safety	0	876,865	101,038	775,827
Public Transportstion	0	250,000	30,900	219,100
Total Expenditures	<u>2,597,063</u>	<u>4,330,526</u>	<u>2,037,034</u>	<u>2,293,492</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(1,729,018)	564,474	2,293,492
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Transfers Out	0	916,000	0	(916,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>916,000</u>	<u>0</u>	<u>(916,000)</u>
Net Changes in Fund Balances	0	(813,018)	564,474	1,377,492
Fund Balances - Beginning	<u>2,598,366</u>	<u>2,598,366</u>	<u>2,598,366</u>	<u>0</u>
Fund Balances - Ending	<u>\$2,598,366</u>	<u>\$1,785,348</u>	<u>\$3,162,840</u>	<u>\$1,377,492</u>

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

UVALDE COUNTY, TEXAS
 INTEREST AND SINKING FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes				
Property	\$1,651,395	\$1,771,728	\$1,771,728	\$0
Interest	500	1,106	606	(500)
Miscellaneous			3,233	3,233
Total Revenues	<u>1,651,895</u>	<u>1,772,834</u>	<u>1,775,567</u>	<u>2,733</u>
EXPENDITURES				
Debt Service				
Principal Retirement	1,274,366	1,274,519	1,274,366	153
Interest Retirement	434,799	434,799	434,070	729
Total Expenditures	<u>1,709,165</u>	<u>1,709,318</u>	<u>1,708,436</u>	<u>882</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(57,270)</u>	<u>63,516</u>	<u>67,131</u>	<u>3,615</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(57,270)	63,516	67,131	3,615
Fund Balances - Beginning	<u>277,270</u>	<u>277,270</u>	<u>277,270</u>	
Fund Balances - Ending	<u>\$220,000</u>	<u>\$340,786</u>	<u>\$344,401</u>	<u>\$3,615</u>

UVALDE COUNTY, TEXAS
 SERIES 2021
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest		\$1,091	\$1,091	0
Miscellaneous				0
Total Revenues	0	1,091	1,091	0
EXPENDITURES				
Current:				
Capital Projects - Capital Outlay and Other		3,000,000	1,113,611	1,886,389
Total Expenditures	0	3,000,000	1,113,611	1,886,389
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(2,998,909)	(1,112,520)	1,886,389
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease		3,000,000	3,000,000	0
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	3,000,000	3,000,000	0
Net Changes in Fund Balances	0	1,091	1,887,480	1,886,389
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$1,091	\$1,887,480	\$1,886,389

UVALDE COUNTY, TEXAS
 TXCDBG 7218155
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		40,700	193,696	152,996
Total Revenues	0	40,700	193,696	152,996
EXPENDITURES				
Administration				0
Capital Outlay		193,696	193,696	0
Total Expenditures	0	193,696	193,696	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(152,996)	0	152,996
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(152,996)	0	152,996
Fund Balances - Beginning	(20,001)	(20,001)	(20,001)	
Fund Balances - Ending	(\$20,001)	(\$172,997)	(\$20,001)	\$152,996

UVALDE COUNTY, TEXAS
 ARCHIVAL FEE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$30,000	\$30,000	\$28,780	(\$1,220)
Interest				\$0
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>28,780</u>	<u>(1,220)</u>
EXPENDITURES				
Current:				
General Administration				
Records Management	<u>30,000</u>	<u>30,000</u>	<u>5,970</u>	<u>24,030</u>
Total Expenditures	<u>30,000</u>	<u>30,000</u>	<u>5,970</u>	<u>24,030</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>22,810</u>	<u>22,810</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	0	0	22,810	22,810
Fund Balances - Beginning	<u>302,831</u>	<u>302,831</u>	<u>302,831</u>	
Fund Balances - Ending	<u>\$302,831</u>	<u>\$302,831</u>	<u>\$325,641</u>	<u>\$22,810</u>

UVALDE COUNTY, TEXAS
 BORDER CRIME PROSECUTION FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		\$335,813	\$335,813	(\$0)
Total Revenues	0	335,813	335,813	(0)
EXPENDITURES				
Current:				
Public Safety				
Sheriff		301,990	340,490	(38,500)
Total Expenditures	0	301,990	340,490	(38,500)
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	33,823	(4,677)	(38,500)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	33,823	(4,677)	(38,500)
Fund Balances - Beginning	51,788	51,788	51,788	
Fund Balances - Ending	\$51,788	\$85,611	\$47,111	(\$38,500)

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, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$0	\$538	\$538	\$0
Total Revenues	0	538	538	0
EXPENDITURES				
Current:				
Judicial				
Judicial	0			0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	538	538	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	538	538	0
Fund Balances - Beginning	4,322	4,322	4,322	
Fund Balances - Ending	\$4,322	\$4,860	\$4,860	\$0

UVALDE COUNTY, TEXAS
 CONSTABLE NO. 4 LEASE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental		\$0	\$0	\$0
Total Revenues	0	0	0	0
EXPENDITURES				
Current:				
Judicial				
Judicial	0	0	0	0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	0	0	0
Fund Balances - Beginning	1,112	1,112	1,112	
Fund Balances - Ending	\$1,112	\$1,112	\$1,112	\$0

UVALDE COUNTY, TEXAS
COUNTY ATTORNEY HOT CHECK
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services				\$0
Interest		18	18	0
Total Revenues	0	18	18	0
EXPENDITURES				
Current:				
Legal				
Check Collection		1,748	1,748	0
Total Expenditures	0	1,748	1,748	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(1,730)	(1,730)	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(1,730)	(1,730)	0
Fund Balances - Beginning	11,101	11,101	11,101	
Fund Balances - Ending	\$11,101	\$9,371	\$9,371	\$0

UVALDE COUNTY, TEXAS
COUNTY COURT PRESERVATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$750	\$750	\$240	(\$510)
Total Revenues	750	750	240	(510)
EXPENDITURES				
Current:				
General Administration				
County Judge	11,750	11,750		11,750
Total Expenditures	11,750	11,750	0	11,750
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,000)	(11,000)	240	11,240
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(11,000)	(11,000)	240	11,240
Fund Balances - Beginning	13,100	13,100	13,100	
Fund Balances - Ending	\$2,100	\$2,100	\$13,340	\$11,240

UVALDE COUNTY, TEXAS
COUNTY COURT TECHNOLOGY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Miscellaneous	\$750	\$750	\$298	(\$452)
Total Revenues	750	750	298	(452)
EXPENDITURES				
Current:				
General Administration				
County Judge	5,750	5,750		5,750
Total Expenditures	5,750	5,750	0	5,750
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(5,000)	298	5,298
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(5,000)	(5,000)	298	5,298
Fund Balances - Beginning	5,738	5,738	5,738	
Fund Balances - Ending	\$738	\$738	\$6,036	\$5,298

UVALDE COUNTY, TEXAS
COUNTY RECORDS MANAGEMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$8,700	\$8,700	\$2,660	(\$6,040)
Interest	50	50	12	(38)
Total Revenues	<u>8,750</u>	<u>8,750</u>	<u>2,672</u>	<u>(6,078)</u>
EXPENDITURES				
Current:				
General Administration				
Records Management	18,750	18,750	9,122	9,628
Total Expenditures	<u>18,750</u>	<u>18,750</u>	<u>9,122</u>	<u>9,628</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(10,000)</u>	<u>(10,000)</u>	<u>(6,450)</u>	<u>3,550</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(10,000)	(10,000)	(6,450)	3,550
Fund Balances - Beginning	6,940	6,940	6,940	
Fund Balances - Ending	<u>(\$3,060)</u>	<u>(\$3,060)</u>	<u>\$490</u>	<u>\$3,550</u>

UVALDE COUNTY, TEXAS
 COURT REPORTERS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$3,500	\$6,785	\$7,023	\$238
Interest	\$5	\$5		(\$5)
Total Revenues	<u>3,505</u>	<u>6,790</u>	<u>7,023</u>	<u>233</u>
EXPENDITURES				
Current:				
Judicial				
Court Reporters	<u>8,505</u>	<u>8,505</u>	<u>2,366</u>	<u>6,139</u>
Total Expenditures	<u>8,505</u>	<u>8,505</u>	<u>2,366</u>	<u>6,139</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,000)</u>	<u>(1,715)</u>	<u>4,657</u>	<u>6,372</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(5,000)	(1,715)	4,657	6,372
Fund Balances - Beginning	<u>3,735</u>	<u>3,735</u>	<u>3,735</u>	
Fund Balances - Ending	<u>(\$1,265)</u>	<u>\$2,020</u>	<u>\$8,392</u>	<u>\$6,372</u>

UVALDE COUNTY, TEXAS
 COURTHOUSE SECURITY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$13,850	\$13,850	\$15,996	\$2,146
Miscellaneous				\$0
Total Revenues	13,850	13,850	15,996	2,146
EXPENDITURES				
Current:				
Public Safety				
Sheriff	58,850	58,850	5,263	53,587
Total Expenditures	58,850	58,850	5,263	53,587
Excess (Deficiency) of Revenues Over (Under) Expenditures	(45,000)	(45,000)	10,733	55,733
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(45,000)	(45,000)	10,733	55,733
Fund Balances - Beginning	53,057	53,057	53,057	
Fund Balances - Ending	\$8,057	\$8,057	\$63,790	\$55,733

UVALDE COUNTY, TEXAS
 COVID 19
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental			\$184	\$184
Interest		184		(\$184)
Total Revenues	0	184	184	0
EXPENDITURES				
Current:				
Public Safety				
Emergency Operations				0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	184	184	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out	(150,000)	(155,975)	(114,175)	41,800
Total Other Financing Sources (Uses)	(150,000)	(155,975)	(114,175)	41,800
Net Changes in Fund Balances	(150,000)	(155,791)	(113,991)	41,800
Fund Balances - Beginning	113,991	113,991	113,991	
Fund Balances - Ending	(\$36,009)	(\$41,800)	\$0	\$41,800

UVALDE COUNTY, TEXAS
D.A. ADMINISTRATIVE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental				\$0
Interest				0
Miscellaneous				0
Total Revenues	0	0	0	0
EXPENDITURES				
Current:				
Judicial				
District Attorney		1,263	1,263	0
Total Expenditures	0	1,263	1,263	0
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	0	(1,263)	(1,263)	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(1,263)	(1,263)	0
Fund Balances - Beginning	36,816	36,816	36,816	
Fund Balances - Ending	\$36,816	\$35,553	\$35,553	\$0

UVALDE COUNTY, TEXAS

D.A. FEE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services				\$0
Interest				0
Total Revenues	0	0	0	0
EXPENDITURES				
Current:				
Judicial				
District Attorney	472	582	582	0
Total Expenditures	472	582	582	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(472)	(582)	(582)	0
OTHER FINANCING SOURCES (USES):				
Transfers In		119	119	0
Transfers Out				0
Total Other Financing Sources (Uses)	0	119	119	0
Net Changes in Fund Balances	(472)	(463)	(463)	0
Fund Balances - Beginning	472	472	472	
Fund Balances - Ending	\$0	\$9	\$9	\$0

UVALDE COUNTY, TEXAS
D. A. FORFEITURE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest				\$0
Miscellaneous		1,295	1,295	0
Total Revenues	0	1,295	1,295	0
EXPENDITURES				
Current				
Judicial				
District Attorney	8,000	8,000	1,538	6,462
Total Expenditures	8,000	8,000	1,538	6,462
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,000)	(6,705)	(243)	6,462
OTHER FINANCING SOURCES (USES):				
Transfers Out		(119)	(119)	0
Total Other Financing Sources (Uses)	0	(119)	(119)	0
Net Changes in Fund Balances	(8,000)	(6,824)	(362)	6,462
Fund Balances - Beginning	8,392	8,392	8,392	
Fund Balances - Ending	\$392	\$1,568	\$8,030	\$6,462

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, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$1,400	\$1,400	\$440	(\$960)
Interest	10	10	11	1
Total Revenues	1,410	1,410	451	(959)
EXPENDITURES				
Current:				
General Administration				
Records Management	5,410	5,410		5,410
Total Expenditures	5,410	5,410	0	5,410
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,000)	(4,000)	451	4,451
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(4,000)	(4,000)	451	4,451
Fund Balances - Beginning	5,978	5,978	5,978	
Fund Balances - Ending	\$1,978	\$1,978	\$6,429	\$4,451

UVALDE COUNTY, TEXAS
DISTRICT COURT RECORDS PRESERVATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$2,500	\$2,500	\$6,755	\$4,255
Total Revenues	2,500	2,500	6,755	4,255
EXPENDITURES				
Current:				
Judicial				
Records Management	15,000	15,000	3,475	11,525
Total Expenditures	15,000	15,000	3,475	11,525
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,500)	(12,500)	3,280	15,780
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(12,500)	(12,500)	3,280	15,780
Fund Balances - Beginning	13,436	13,436	13,436	
Fund Balances - Ending	\$936	\$936	\$16,716	\$15,780

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, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$2,500	\$2,500	\$992	(\$1,508)
Total Revenues	2,500	2,500	992	(1,508)
EXPENDITURES				
Current:				
Judicial				
Records Management	19,000	19,000	0	19,000
Total Expenditures	19,000	19,000	0	19,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,500)	(16,500)	992	17,492
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(16,500)	(16,500)	992	17,492
Fund Balances - Beginning	19,376	19,376	19,376	
Fund Balances - Ending	\$2,876	\$2,876	\$20,368	\$17,492

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, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$200	\$200	\$334	\$134
Total Revenues	200	200	334	134
EXPENDITURES				
Current:				
Judicial				
Judicial	1,400	1,400	0	1,400
Total Expenditures	1,400	1,400	0	1,400
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,200)	(1,200)	334	1,534
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(1,200)	(1,200)	334	1,534
Fund Balances - Beginning	1,669	1,669	1,669	
Fund Balances - Ending	\$469	\$469	\$2,003	\$1,534

UVALDE COUNTY, TEXAS
 ECONOMIC DEVELOPMENT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Interest		\$76	\$76	(\$0)
Miscellaneous				0
Total Revenues	0	76	76	(0)
EXPENDITURES				
Current				
General Administration				
Economic Development	38,400	38,400		38,400
Total Expenditures	38,400	38,400	0	38,400
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,400)	(38,324)	76	38,400
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(38,400)	(38,324)	76	38,400
Fund Balances - Beginning	137,287	137,287	137,287	
Fund Balances - Ending	\$98,887	\$98,963	\$137,363	\$38,400

UVALDE COUNTY, TEXAS

EMPG

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$51,828	\$66,303	\$66,303	\$0
Total Revenues	51,828	66,303	66,303	0
EXPENDITURES				
Current:				
Public Safety				
Emergency Operations	115,928	115,928	75,440	40,488
Total Expenditures	115,928	115,928	75,440	40,488
Excess (Deficiency) of Revenues Over (Under) Expenditures	(64,100)	(49,625)	(9,137)	40,488
OTHER FINANCING SOURCES (USES):				
Transfers In	39,100	39,100	39,100	0
Total Other Financing Sources (Uses)	39,100	39,100	39,100	0
Net Changes in Fund Balances	(25,000)	(10,525)	29,963	40,488
Fund Balances - Beginning	108,388	108,388	108,388	
Fund Balances - Ending	\$83,388	\$97,863	\$138,351	\$40,488

UVALDE COUNTY, TEXAS
 FAIRPLEX DEPARTMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Miscellaneous	\$230,000	\$300,755	\$292,534	(\$8,221)
Total Revenues	230,000	300,755	292,534	(8,221)
EXPENDITURES				
Current:				
Public Facility				
Fairplex Park	861,500	917,822	868,048	49,774
Total Expenditures	861,500	917,822	868,048	49,774
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(631,500)	(617,067)	(575,514)	41,553
OTHER FINANCING SOURCES (USES):				
Transfers In	626,000	626,000	626,000	0
Transfers Out				0
Lease Proceeds			14,362	14,362
Total Other Financing Sources (Uses)	626,000	626,000	640,362	0
Net Changes in Fund Balances	(5,500)	8,933	64,848	41,553
Fund Balances - Beginning	69,166	69,166	69,166	
Fund Balances - Ending	\$63,666	\$78,099	\$134,014	\$41,553

UVALDE COUNTY, TEXAS
 FAMILY PROTECTION FEE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$900	\$900	\$255	(\$645)
Total Revenues	900	900	255	(645)
EXPENDITURES				
Current:				
Judicial				
Judicial	1,900	1,900	609	1,291
Total Expenditures	1,900	1,900	609	1,291
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000)	(1,000)	(354)	646
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(1,000)	(1,000)	(354)	646
Fund Balances - Beginning	354	354	354	
Fund Balances - Ending	(\$646)	(\$646)	\$0	\$646

UVALDE COUNTY, TEXAS
HAVA GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental				\$0
Interest		153	153	\$0
Total Revenues	0	153	153	0
EXPENDITURES				
Current:				
General Administration				
Elections		40,712	40,712	0
Total Expenditures	0	40,712	40,712	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(40,559)	(40,559)	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(40,559)	(40,559)	0
Fund Balances - Beginning	98,297	98,297	98,297	
Fund Balances - Ending	\$98,297	\$57,738	\$57,738	\$0

UVALDE COUNTY, TEXAS
HISTORICAL COMMISSION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Interest		\$22	\$23	\$1
Miscellaneous	2,000	2,000	1,833	(167)
Total Revenues	2,000	2,022	1,856	(166)
EXPENDITURES				
Current				
Culture and Recreation				
Historical Commission	10,000	10,000		10,000
Total Expenditures	10,000	10,000	0	10,000
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(8,000)	(7,978)	1,856	9,834
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(8,000)	(7,978)	1,856	9,834
Fund Balances - Beginning	11,154	11,154	11,154	
Fund Balances - Ending	\$3,154	\$3,176	\$13,010	\$9,834

UVALDE COUNTY, TEXAS
 J.P. TECHNOLOGY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$11,000	\$18,650	\$13,680	(\$4,970)
Interest				\$0
Miscellaneous				\$0
Total Revenues	<u>11,000</u>	<u>18,650</u>	<u>13,680</u>	<u>(4,970)</u>
EXPENDITURES				
Current:				
Judicial				
Justices of the Peace	21,000	21,000	4,558	16,442
Total Expenditures	<u>21,000</u>	<u>21,000</u>	<u>4,558</u>	<u>16,442</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(10,000)</u>	<u>(2,350)</u>	<u>9,122</u>	<u>11,472</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(10,000)	(2,350)	9,122	11,472
Fund Balances - Beginning	14,940	14,940	14,940	
Fund Balances - Ending	<u>\$4,940</u>	<u>\$12,590</u>	<u>\$24,062</u>	<u>\$11,472</u>

UVALDE COUNTY, TEXAS

JURY

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$3,200	\$4,148	\$5,168	\$1,020
Intergovernmental		4,000	3,785	(215)
Interest		39	39	0
Total Revenues	<u>3,200</u>	<u>8,187</u>	<u>8,992</u>	<u>805</u>
EXPENDITURES				
Current:				
Judicial				
Jury	26,200	26,200	12,401	13,799
Total Expenditures	<u>26,200</u>	<u>26,200</u>	<u>12,401</u>	<u>13,799</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(23,000)</u>	<u>(18,013)</u>	<u>(3,409)</u>	<u>14,604</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(23,000)	(18,013)	(3,409)	14,604
Fund Balances - Beginning	<u>25,943</u>	<u>25,943</u>	<u>25,943</u>	
Fund Balances - Ending	<u>\$2,943</u>	<u>\$7,930</u>	<u>\$22,534</u>	<u>\$14,604</u>

UVALDE COUNTY, TEXAS
LAW LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$10,900	\$10,900	\$11,130	\$230
Total Revenues	10,900	10,900	11,130	230
EXPENDITURES				
Current:				
Legal				
Law Library	36,000	36,000	22,427	13,573
Total Expenditures	36,000	36,000	22,427	13,573
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,100)	(25,100)	(11,297)	13,803
OTHER FINANCING SOURCES (USES):				
Transfers In	25,000	25,000	25,000	0
Transfers Out				0
Total Other Financing Sources (Uses)	25,000	25,000	25,000	0
Net Changes in Fund Balances	(100)	(100)	13,703	13,803
Fund Balances - Beginning	23,125	23,125	23,125	
Fund Balances - Ending	\$23,025	\$23,025	\$36,828	\$13,803

UVALDE COUNTY, TEXAS
 LBSP 2021 GRANT #2991106
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		\$8,782	\$8,782	\$0
Total Revenues	0	8,782	8,782	0
EXPENDITURES				
Current:				
Public Safety				
Sheriff				0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	8,782	8,782	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	8,782	8,782	0
Fund Balances - Beginning	(18,484)	(18,484)	(18,484)	
Fund Balances - Ending	(\$18,484)	(\$9,702)	(\$9,702)	\$0

UVALDE COUNTY, TEXAS
 NUTRITION PROGRAM
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$204,368	\$213,764	\$162,280	(\$51,484)
Miscellaneous				0
Total Revenues	<u>204,368</u>	<u>213,764</u>	<u>162,280</u>	<u>(51,484)</u>
EXPENDITURES				
Current:				
Health and Welfare				
Health	182,700	578,954	569,665	9,289
Total Expenditures	<u>182,700</u>	<u>578,954</u>	<u>569,665</u>	<u>9,289</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>21,668</u>	<u>(365,190)</u>	<u>(407,385)</u>	<u>(42,195)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	182,700	182,700	182,700	0
Total Other Financing Sources (Uses)	<u>182,700</u>	<u>182,700</u>	<u>182,700</u>	<u>0</u>
Net Changes in Fund Balances	204,368	(182,490)	(224,685)	(42,195)
Fund Balances - Beginning	18,476	18,476	18,476	
Fund Balances - Ending	<u>\$222,844</u>	<u>(\$164,014)</u>	<u>(\$206,209)</u>	<u>(\$42,195)</u>

UVALDE COUNTY, TEXAS
 OPSG 2020 #3045206
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		\$176,360	\$176,360	(\$0)
Miscellaneous				0
Total Revenues	0	176,360	176,360	(0)
EXPENDITURES				
Current:				
Public Safety				
Sheriff		41,525	41,525	0
Total Expenditures	0	41,525	41,525	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	134,835	134,835	(0)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	134,835	134,835	(0)
Fund Balances - Beginning	(35,337)	(35,337)	(35,337)	
Fund Balances - Ending	(\$35,337)	\$99,498	\$99,498	(\$0)

UVALDE COUNTY, TEXAS
 PRETRIAL DIVERSION
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services		\$3,100	\$3,100	\$0
Total Revenues	0	3,100	3,100	0
EXPENDITURES				
Current:				
Legal				
Law Library				0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	3,100	3,100	0
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	3,100	3,100	0
Fund Balances - Beginning	300	300	300	
Fund Balances - Ending	\$300	\$3,400	\$3,400	\$0

UVALDE COUNTY, TEXAS
 RECORDS MANAGEMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$40,900	\$40,900	36,465	(\$4,435)
Interest		295	295	0
Total Revenues	<u>40,900</u>	<u>41,195</u>	<u>36,760</u>	<u>(4,435)</u>
EXPENDITURES				
Current:				
General Administration				
Records Management	157,446	157,446	39,815	117,631
Total Expenditures	<u>157,446</u>	<u>157,446</u>	<u>39,815</u>	<u>117,631</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(116,546)</u>	<u>(116,251)</u>	<u>(3,055)</u>	<u>113,196</u>
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(116,546)	(116,251)	(3,055)	113,196
Fund Balances - Beginning	170,380	170,380	170,380	
Fund Balances - Ending	<u>\$53,834</u>	<u>\$54,129</u>	<u>\$167,325</u>	<u>\$113,196</u>

UVALDE COUNTY, TEXAS
SECURITY FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$2,500	\$2,500	\$523	(\$1,977)
Interest	40	40	38	(2)
Miscellaneous				0
Total Revenues	<u>2,540</u>	<u>2,540</u>	<u>561</u>	<u>(1,979)</u>
EXPENDITURES				
Current:				
Judicial				
Justice of the Peace	22,540	22,540	1,056	21,484
Total Expenditures	<u>22,540</u>	<u>22,540</u>	<u>1,056</u>	<u>21,484</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(20,000)</u>	<u>(20,000)</u>	<u>(495)</u>	<u>19,505</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(20,000)	(20,000)	(495)	19,505
Fund Balances - Beginning	21,724	21,724	21,724	
Fund Balances - Ending	<u>\$1,724</u>	<u>\$1,724</u>	<u>\$21,229</u>	<u>\$19,505</u>

UVALDE COUNTY, TEXAS
 SHERIFF COMMISSARY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$21,269	\$21,269	\$129,705	\$108,436
Interest			212	212
Total Revenues	<u>21,269</u>	<u>21,269</u>	<u>129,917</u>	<u>108,648</u>
EXPENDITURES				
Current:				
Public Safety				
Sheriff	21,269	21,269	41,631	(20,362)
Total Expenditures	<u>21,269</u>	<u>21,269</u>	<u>41,631</u>	<u>(20,362)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>88,286</u>	<u>88,286</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	0	0	88,286	88,286
Fund Balances - Beginning	86,278	86,278	86,278	
Fund Balances - Ending	<u>\$86,278</u>	<u>\$86,278</u>	<u>\$174,564</u>	<u>\$88,286</u>

UVALDE COUNTY, TEXAS
 SHERIFF FEDERAL FORFEITURE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous		\$35,751	\$35,751	(\$0)
Total Revenues	0	35,751	35,751	(0)
EXPENDITURES				
Current:				
Public Safety				
Sheriff	900	900		900
Total Expenditures	900	900	0	900
Excess (Deficiency) of Revenues Over (Under) Expenditures	(900)	34,851	35,751	900
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(900)	34,851	35,751	900
Fund Balances - Beginning	922	922	922	
Fund Balances - Ending	\$22	\$35,773	\$36,673	\$900

UVALDE COUNTY, TEXAS
 SHERIFF LEASE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$4,000	\$4,000	\$3,337	(\$663)
Total Revenues	4,000	4,000	3,337	(663)
EXPENDITURES				
Current:				
Public Safety				
Sheriff	7,000	7,000	2,436	4,564
Total Expenditures	7,000	7,000	2,436	4,564
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,000)	(3,000)	901	3,901
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(3,000)	(3,000)	901	3,901
Fund Balances - Beginning	6,566	6,566	6,566	
Fund Balances - Ending	\$3,566	\$3,566	\$7,467	\$3,901

UVALDE COUNTY, TEXAS
 SHERIFF SEIZURE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous		\$41,402	\$41,402	\$0
Interest		197	197	(0)
Total Revenues	0	41,599	41,599	(0)
EXPENDITURES				
Current:				
Public Safety				
Sheriff				0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	41,599	41,599	(0)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	41,599	41,599	(0)
Fund Balances - Beginning	28,135	28,135	28,135	
Fund Balances - Ending	\$28,135	\$69,734	\$69,734	(\$0)

UVALDE COUNTY, TEXAS
SHERIFF STATE FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Interest		\$13	\$13	(\$0)
Miscellaneous				0
Total Revenues	0	13	13	(0)
EXPENDITURES				
Current:				
Public Safety				
Sheriff	10,000	10,000		10,000
Total Expenditures	10,000	10,000	0	10,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(9,987)	13	10,000
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(10,000)	(9,987)	13	10,000
Fund Balances - Beginning	12,060	12,060	12,060	
Fund Balances - Ending	\$2,060	\$2,073	\$12,073	\$10,000

UVALDE COUNTY, TEXAS
 STONEGARDEN 2019
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental				\$0
Miscellaneous				0
Total Revenues	0	0	0	0
EXPENDITURES				
Current:				
Public Safety				
Sheriff		58,034	58,034	0
Total Expenditures	0	58,034	58,034	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(58,034)	(58,034)	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(58,034)	(58,034)	0
Fund Balances - Beginning	(120,088)	(120,088)	(120,088)	
Fund Balances - Ending	(\$120,088)	(\$178,122)	(\$178,122)	\$0

UVALDE COUNTY, TEXAS
 TOBACCO SETTLEMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$55,000	\$67,639	\$67,639	\$0
Interest				\$0
Miscellaneous				0
Total Revenues	<u>55,000</u>	<u>67,639</u>	<u>67,639</u>	<u>0</u>
EXPENDITURES				
Current:				
Health and Welfare				
Health	110,000	147,000	54,064	92,936
Total Expenditures	<u>110,000</u>	<u>147,000</u>	<u>54,064</u>	<u>92,936</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(55,000)</u>	<u>(79,361)</u>	<u>13,575</u>	<u>92,936</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	(55,000)	(79,361)	13,575	92,936
Fund Balances - Beginning	96,922	96,922	96,922	
Fund Balances - Ending	<u>\$41,922</u>	<u>\$17,561</u>	<u>\$110,497</u>	<u>\$92,936</u>

UVALDE COUNTY, TEXAS
VICTIMS OF CRIME - DA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		\$45,000	\$40,750	(\$4,250)
Miscellaneous				0
Total Revenues	0	45,000	40,750	(4,250)
EXPENDITURES				
Current:				
Judicial				
District Clerk		45,000	34,326	10,674
Total Expenditures	0	45,000	34,326	10,674
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	6,424	6,424
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	0	6,424	6,424
Fund Balances - Beginning	(7,545)	(7,545)	(7,545)	
Fund Balances - Ending	(\$7,545)	(\$7,545)	(\$1,121)	\$6,424

UVALDE COUNTY, TEXAS
 LOCAL BORDER SECURITY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental				\$0
Miscellaneous				0
Total Revenues	0	0	0	0
EXPENDITURES				
Current:				
Judicial				
District Clerk				0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
OTHER FINANCING SOURCES (USES):				
Transfers In			21,956	21,956
Total Other Financing Sources (Uses)	0	0	21,956	21,956
Net Changes in Fund Balances	0	0	21,956	21,956
Fund Balances - Beginning	(21,956)	(21,956)	(21,956)	
Fund Balances - Ending	(\$21,956)	(\$21,956)	\$0	\$21,956

UVALDE COUNTY, TEXAS
 LANGUAGE ACCESS FEE \$3
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental		\$1,653	\$1,653	\$0
Charges for Services				
Interest				
Miscellaneous				0
Total Revenues	0	1,653	1,653	0
EXPENDITURES				
Current:				
				0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	1,653	1,653	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	1,653	1,653	0
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$1,653	\$1,653	\$0

UVALDE COUNTY, TEXAS
 LOCAL TRUANCY PREVENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental				\$0
Charges for Services				
Interest				
Miscellaneous		4,260	4,260	0
Total Revenues	0	4,260	4,260	0
EXPENDITURES				
Current:				
				0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	4,260	4,260	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	4,260	4,260	0
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$4,260	\$4,260	\$0

UVALDE COUNTY, TEXAS
 CT FACILITY FEE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		\$4,975	\$4,975	\$0
Charges for Services				
Interest				
Miscellaneous				0
Total Revenues	0	4,975	4,975	0
EXPENDITURES				
Current:				
				0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	4,975	4,975	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	4,975	4,975	0
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$4,975	\$4,975	\$0

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, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental				\$0
Charges for Services				
Interest				
Miscellaneous		3,295	3,295	0
Total Revenues	0	3,295	3,295	0
EXPENDITURES				
Current:				
				0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	3,295	3,295	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	3,295	3,295	0
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$3,295	\$3,295	\$0

UVALDE COUNTY, TEXAS
 NUTRITION CENTER ARPA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental				\$0
Charges for Services		\$94,549	\$94,549	
Interest				
Miscellaneous				0
Total Revenues	0	94,549	94,549	0
EXPENDITURES				
Current:				
				0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	94,549	94,549	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	94,549	94,549	0
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$94,549	\$94,549	\$0

UVALDE COUNTY, TEXAS
 CONSTABLE #3 LEOSE FU
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental				\$0
Charges for Services		625	\$625	
Interest				
Miscellaneous				0
Total Revenues	0	625	625	0
EXPENDITURES				
Current:				
				0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	625	625	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	625	625	0
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$625	\$625	\$0

UVALDE COUNTY, TEXAS
 REIGON 2 ALTERNATE BPU
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental				\$0
Charges for Services		110380	\$110,380	
Interest				
Miscellaneous				0
Total Revenues	0	110,380	110,380	0
EXPENDITURES				
Current:				
Judicial				
District Attorney	26,533	103,624	70,614	33,010
Total Expenditures	26,533	103,624	70,614	33,010
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,533)	6,756	39,766	33,010
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(26,533)	6,756	39,766	33,010
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	(\$26,533)	\$6,756	\$39,766	\$33,010

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, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental				\$0
Charges for Services				
Interest				
Miscellaneous		539	539	0
Total Revenues	0	539	539	0
EXPENDITURES				
Current:				
Judicial				
District Attorney				0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	539	539	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	539	539	0
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$539	\$539	\$0

UVALDE COUNTY, TEXAS
 DSHS COVID 19 CFDA #93.3
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental				\$0
Charges for Services				
Interest				
Miscellaneous				0
Total Revenues	0	0	0	0
EXPENDITURES				
Current:				
Health and Welfare				
Health		4,386	4,386	0
Total Expenditures	0	4,386	4,386	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(4,386)	(4,386)	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(4,386)	(4,386)	0
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	(\$4,386)	(\$4,386)	\$0

UVALDE COUNTY, TEXAS
 OPSG GRANT #3045207
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental				\$0
Charges for Services				
Interest				
Miscellaneous				0
Total Revenues	0	0	0	0
EXPENDITURES				
Current:				
Capital Projects				
Capital Outlay and Other		37,313	37,313	0
Total Expenditures	0	37,313	37,313	0
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	0	(37,313)	(37,313)	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(37,313)	(37,313)	0
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	(\$37,313)	(\$37,313)	\$0

UVALDE COUNTY, TEXAS
 OLS GRANT #4369601
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		\$3,301,933	\$599,127	(\$2,702,806)
Charges for Services				
Interest				
Miscellaneous				0
Total Revenues	0	3,301,933	599,127	(2,702,806)
EXPENDITURES				
Current:				
Public Safety				
Sheriff	2,215,864	2,144,169	555,082	1,589,087
Capital Projects				
Capital Outlay and Other		645,303	807,137	
Total Expenditures	2,215,864	2,789,472	1,362,219	1,589,087
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,215,864)	512,461	(763,092)	(1,113,719)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(2,215,864)	512,461	(763,092)	(1,113,719)
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	(\$2,215,864)	\$512,461	(\$763,092)	(\$1,113,719)

UVALDE COUNTY, TEXAS
 LBSP GRANT #2991107
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental		\$5,842	\$5,842	(\$0)
Charges for Services				
Interest				
Miscellaneous				0
Total Revenues	0	5,842	5,842	(0)
EXPENDITURES				
Current:				
Public Safety				
Sheriff		21,203	21,203	(0)
Total Expenditures	0	21,203	21,203	(0)
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	0	(15,361)	(15,361)	(0)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(15,361)	(15,361)	(0)
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	(\$15,361)	(\$15,361)	(\$0)

UVALDE COUNTY, TEXAS
 FY22 CITY ESENTIAL SVC
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		\$776,000	\$776,000	\$0
Charges for Services				
Interest				
Miscellaneous				0
Total Revenues	0	776,000	776,000	0
EXPENDITURES				
Current:				
Judicial				
Judicial		157,163	157,163	(0)
Public Safety				
Sheriff		12,091	12,091	0
Capital Projects				
Capital Outlay and Other		693,572	693,572	0
Total Expenditures	0	862,826	862,826	(0)
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(86,826)	(86,826)	(0)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(86,826)	(86,826)	(0)
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	(\$86,826)	(\$86,826)	(\$0)

UVALDE COUNTY, TEXAS
 RESILIENCY CENTER GRANT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental				\$0
Charges for Services				
Interest				
Miscellaneous				0
Total Revenues	0	0	0	0
EXPENDITURES				
Current:				
Health and Welfare				
Health		23,811	23,811	0
Total Expenditures	0	23,811	23,811	0
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	0	(23,811)	(23,811)	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(23,811)	(23,811)	0
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	(\$23,811)	(\$23,811)	\$0

UVALDE COUNTY, TEXAS
 TWDB TOWER #1001223
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental				\$0
Charges for Services				
Interest				
Miscellaneous				0
Total Revenues	0	0	0	0
EXPENDITURES				
Current:				
Capital Projects				
Capital Outlay and Other		4,500	4,500	0
Total Expenditures	0	4,500	4,500	0
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	0	(4,500)	(4,500)	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(4,500)	(4,500)	0
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	(\$4,500)	(\$4,500)	\$0

FEMA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental				0
Total Revenues	0	0	0	0
EXPENDITURES				
Administration				0
Capital Outlay		11,760	11,760	0
Total Expenditures	0	11,760	11,760	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(11,760)	(11,760)	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(11,760)	(11,760)	0
Fund Balances - Beginning	(117,601)	(117,601)	(117,601)	
Fund Balances - Ending	(\$117,601)	(\$129,361)	(\$129,361)	\$0

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	145
<p style="margin-left: 40px;"><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></p>	
Revenue Capacity	148
<p style="margin-left: 40px;"><i>These schedules contain information to help the reader assess the government’s most significant local revenue source, the property tax.</i></p>	
Debt Capacity	157
<p style="margin-left: 40px;"><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></p>	
Demographic and Economic Information	161
<p style="margin-left: 40px;"><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></p>	
Operating Information	164
<p style="margin-left: 40px;"><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></p>	

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)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities										
Investment in Capital Assets	\$10,440,511	\$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
Restricted	1,935,114	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
Unrestricted	5,910,943	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
Total governmental activities Net Position	\$18,286,568	\$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
Business-type activities										
Investment in Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	0	0	0	0	0	0	0	0	0	0
Unrestricted	0	0	0	0	0	0	0	0	0	0
Total business-type activities Net Position	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary government										
Investment in Capital Assets	\$10,440,511	\$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
Restricted	1,935,114	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
Unrestricted	5,910,943	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
Total primary government Net Position	\$18,286,568	\$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

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)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental activities:										
General Administration	\$2,266,660	\$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
Legal	332,512	337,165	342,443	330,892	375,288	377,978	396,340	371,351	296,214	426,719
Judicial	1,775,438	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
Financial Administration	1,053,731	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
Public Facilities	609,017	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
Public Safety	5,211,178	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
Public Transportation	2,040,059	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
Environmental Protection	253,775	265,226	272,304	293,861	317,026	325,637	332,428	344,889	340,363	346,343
Culture and Recreation	724,517	840,657	744,652	980,122	1,301,002	1,259,558	1,535,121	1,341,443	1,691,606	1,531,868
Health and Welfare	2,089,402	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
Conservation - Agriculture	130,077	136,788	145,781	138,934	184,287	170,430	187,685	171,246	159,545	182,336
Interest and Fiscal Charges	1,179,270	1,032,452	1,008,022	978,778	954,697	612,983	565,163	530,270	472,917	745,585
Total governmental activities expenses	17,665,636	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
Total primary government expenses	\$ 17,665,636	\$ 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
Program Revenues										
Governmental activities:										
Charges for services:										
General Administration	\$96,787	\$225,962	\$237,796	\$229,476	\$245,007	\$281,452	\$299,330	\$280,115	\$319,083	\$4,377,409
Judicial	1,259,629	8,776	8,457	19,192	13,999	5,665	7,979	5,358	4,889	1,174
Legal	6,608	1,095,915	751,713	548,803	559,723	916,813	1,566,371	810,721	1,125,870	605,543
Financial Administration	160,259	192,975	193,169	202,072	309,279	212,295	244,673	256,633	260,698	21,772
Public Facilities										
Public Safety	1,771,289	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
Public Transportation	678,520	675,418	652,396	679,736	624,731	649,373	1,062,851	663,022	683,651	
Environmental Protection										121,240
Culture and Recreation										
Health and Welfare	42,399	42,560	98,906	469,693	39,850	44,299	42,870	50,648	42,573	13,246
Conservation - Agriculture										
Operating grants and contributions	1,731,470	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
Capital grants and contributions	393,271	1,485,089	8,406	5,000	931,610	1,063,947	200,499	436,665	779,999	
Total governmental activities program revenues	6,140,232	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
Total primary government program revenues	\$ 6,140,232	\$ 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

(continued)

(continued)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Net (expense)/revenue										
Governmental activities	(\$11,525,404)	(\$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)
Total primary government net expense	(\$11,525,404)	(\$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)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property Taxes, Levies for General Purposes	9,544,013	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
Sales Taxes	3,011,166	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
Other Taxes	468,281	504,191	570,747	661,155	812,258	813,697	784,927	941,016	1,239,791	2,107,578
Unrestricted Investment Earnings	43,686	47,456	35,751	26,653	39,571	39,699	49,211	49,916	36,573	45,830
Miscellaneous	553,568	658,548	499,994	233,926	567,844	718,340	850,395	482,776	718,271	680,750
Total governmental activities	13,620,714	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
Total primary government	\$13,620,714	\$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
Change in Net Position										
Governmental activities	\$2,095,310	\$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
Total primary government	\$2,095,310	\$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

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
2013	\$9,331,532	\$2,985,299	\$340,895	\$12,657,726
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

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

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

(2)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General fund										
Unspendable	\$0	\$56,126	\$4,154	\$0	\$0	\$0	\$0	\$115,214	\$78,945	\$180,473
Unassigned	2,401,429	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
Unreserved	0	0	0	0	0	0	0	0	0	0
Total general fund	<u>\$2,401,429</u>	<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>
All other governmental funds										
Reserved	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	2,128,101	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
Committed	307,113	364,547	7,165	539,191	373,627	288,219	7,165	9,185	11,200	13,056
Unassigned	(48,294)	(46,381)	0	0	(98,166)	(120,805)	(54,502)	(236,494)	(363,348)	(1,533,428)
Unreserved, reported in:										
Special revenue funds										
Total all other governmental funds	<u>\$2,386,920</u>	<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>

(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)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Taxes										
Property	\$9,651,347	\$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
Sales	3,011,166	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
Other	468,281	504,191	570,747	661,155	812,258	813,697	784,927	941,016	1,239,791	1,513,289
Intergovernmental	2,124,741	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
Licenses and Permits	584,603	577,195	564,660	556,118	529,197	570,174	564,155	548,131	569,631	594,289
Charges for Services	2,566,296	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
Fines and Forfeitures	325,682	463,155	504,849	490,832	468,071	531,465	691,763	500,672	474,517	468,260
Interest	43,686	47,456	35,751	26,653	39,571	39,699	49,211	49,916	36,573	46,166
Miscellaneous	546,503	857,737	717,061	739,318	567,844	718,340	850,395	482,776	718,271	730,724
Total revenues	19,322,305	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
Expenditures										
Current:										
General Administration	2,262,464	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
Legal	332,512	337,165	345,388	345,642	348,079	373,803	376,225	363,102	391,868	414,143
Judicial	1,779,589	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
Financial Administration	1,047,192	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
Public Facilities	525,878	815,707	981,938	1,028,390	1,198,706	919,538	1,052,485	1,021,969	1,110,668	1,389,323
Public Safety	4,795,628	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
Public Transportation	1,929,416	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
Environmental Protection	250,413	261,864	269,574	297,025	309,819	324,514	327,077	342,726	339,259	370,726
Culture and Recreation	492,408	606,515	506,021	802,826	1,086,760	1,009,298	1,260,789	1,099,756	1,453,181	1,300,291
Health and Welfare	2,129,770	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
Conservation - Agriculture	130,077	132,275	138,805	135,203	151,264	158,437	158,794	154,652	147,237	178,865
Capital outlay	1,379,205	437,662	103,810	0	991,685	662,647	596,719	648,359	2,054,992	2,613,158
Debt service										
Principal	638,656	640,000	689,944	751,268	800,476	1,062,030	1,227,730	1,171,182	1,274,366	1,209,440
Interest	1,062,421	1,036,719	1,012,488	984,653	523,542	544,184	496,754	460,915	434,070	564,996
Tax Anticipation Notes - Issuance Cost										
Total expenditures	18,755,629	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
Excess of revenues over (under) expenditures	566,676	954,401	712,514	(732,259)	(1,011,471)	1,719,794	698,805	803,168	1,656,528	307,987

(continued)

(continued)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Other financing sources (uses)										
Other Financing Sources - Bond Proceeds										
Other Financing Sources - Notes Payable										
Other Financing Sources - Capital Lease			93,592							222,662
Refunding Bond Issuance Cost				93,005	(422,206)	0	308,458	247,575	3,000,000	0
Transfers In	603,977	473,848	624,082	629,664	644,066	856,728	1,717,616	818,879	1,154,208	1,300,849
Transfers Out	(603,977)	(473,848)	(674,082)	(1,129,664)	(644,066)	(1,356,728)	(2,010,286)	(1,268,879)	(1,604,208)	(2,000,849)
Total other financing sources (uses)	0	0	43,592	(406,995)	(422,206)	(500,000)	15,788	(202,425)	2,550,000	(477,338)
Net change in fund balances	\$ 566,676	\$ 954,401	\$ 756,106	\$ (1,139,254)	\$ (1,433,677)	\$ 1,219,794	\$ 714,593	\$ 600,743	\$ 4,206,528	\$ (169,351)
Debt service as a percentage of noncapital expenditures	14.23%	9.65%	8.88%	7.96%	5.60%	7.04%	7.05%	6.49%	6.64%	6.01%

(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
2013	\$9,317,175	\$2,985,299	\$340,895	\$12,643,369
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

(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 REAL PROPERTY	TOTAL		TOTAL DIRECT TAX RATE	RATIO OF ASSESSED VALUE TO TOTAL ESTIMATED ACTUAL VALUE
	ESTIMATED		ESTIMATED			ESTIMATED			
	ASSESSED VALUE	ACTUAL VALUE	ASSESSED VALUE	ACTUAL VALUE		ASSESSED VALUE	ACTUAL VALUE		
2013	1,237,569,581	1,237,569,581	220,008,572	220,008,572	145,355,429	1,457,578,153	1,457,578,153	0.7626	100%
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%

(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	
		UVALDE	SABINAL				KNIPPA	SABINAL	UTOPIA	LEAKEY			
2013	0.7626	0.6265	0.6468	0.1300	0.0156	1.2427	1.3100	0.8700	1.0400	1.0400	1.1700	1.0082	9.8624
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	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	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	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	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	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	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	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	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	8.4933

Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS
 PRINCIPAL PROPERTY TAXPAYERS
 (UNAUDITED)

PRINCIPAL TAXPAYERS	2022		2013		PERCENT OF ASSESSSED VALUATION	
	2022 ASSESSSED VALUATION	RANK	OF ASSESSSED VALUATION	2013 ASSESSSED VALUATION		
AEP TEXAS INC-05U	51,665,020	1	1.88%		0.00%	
UNION PACIFIC RAILROAD CO	49,141,580	2	1.79%	25,125,547	2	1.79%
WALMART REALTY #782 UVALDE TX	17,411,998	3	0.63%	15,768,379	4	1.12%
CED ALAMO 5 LLC	17,089,425	4	0.62%			0.00%
LCRA TRANSMISSION SRVCS	16,598,310	5	0.60%			0.00%
AEP ELECTRIC TRANSMISSION OF TX	16,144,970	6	0.59%			0.00%
CITATIONJET 525B	11,000,000	7	0.40%			0.00%
VULCAN CONSTRUCTION MATERIALS	10,284,480	8	0.37%			0.00%
HUFF AIR LLC	9,850,000	9	0.36%			0.00%
BRISCOE RANCH INC	9,762,224	10	0.35%	8,446,772	6	0.60%
TOTALS	<u>\$208,948,007</u>		<u>7.60%</u>	<u>\$49,340,698</u>		<u>3.52%</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
2013	9,595,452	9,276,297	96.67%	308,768	9,585,065	99.89%
2014	9,733,999	9,332,285	95.87%	386,661	9,718,946	99.85%
2015	9,841,416	9,562,933	97.17%	261,539	9,824,472	99.83%
2016	9,926,552	9,607,070	96.78%	295,915	9,902,985	99.76%
2017	11,213,388	10,893,906	97.15%	283,020	11,176,926	99.67%
2018	12,426,589	11,997,925	96.55%	392,202	12,380,024	99.63%
2019	12,750,517	12,356,830	96.91%	347,122	12,682,578	99.47%
2020	11,692,938	11,212,667	95.89%	412,332	11,573,891	98.98%
2021	12,331,447	12,153,512	98.56%	58,888	12,153,512	98.56%
2022	15,187,117	14,678,264	96.65%	0	14,678,264	96.65%

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			
2013	0	0	0	23,140,000	23,140,000	2.49%	865
2014	0	0	0	22,500,000	22,500,000	2.13%	836
2015	0	73,648	0	21,830,000	21,903,648	2.37%	808
2016	0	121,203	0	21,125,000	21,246,203	2.00%	784
2017	0	65,727	0	21,670,000	21,735,727	2.10%	797
2018	0	33,697	0	20,640,000	20,673,697	2.07%	762
2019	0	189,424	0	19,565,000	19,754,424	1.86%	736
2020	0	385,818	0	18,445,000	18,830,818	1.71%	704
2021	0	261,452	0	20,306,546	20,567,998	1.70%	837
2022	0	347,831	0	19,201,812	19,549,643	1.48%	791

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	(1) POPULATION	(1) BONDED DEBT	LESS DEBT SERVICE FUNDS	TOTAL	RATIO NET GENERAL BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
2013	1,457,578,153	26,752	23,140,000	317,950	22,822,050	1.57%	853.10
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	27,117	21,125,000	339,753	20,785,247	0.86%	766.50
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

(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, 2022
(UNAUDITED)

TAXING BODY	(2) NET DEBT	AS OF	(1) APPLICABLE	OVERLAPPING DEBT	DIRECT DEBT	TOTAL DIRECT AND OVERLAPPING DEBT
COUNTY OF UVALDE	\$19,549,644	9/30/2022	100.00%	\$19,549,644		\$19,549,644
CITY OF UVALDE	15,410,000	9/30/2022	100.00%	15,410,000		15,410,000
SOUTHWEST TEXAS JUNIOR COLLEGE	18,865,000	9/30/2022	100.00%	18,865,000		18,865,000
UVALDE ISD	6,390,000	9/30/2022	80.52%	5,145,228		5,145,228
SABINAL ISD	7,095,000	9/30/2022	100.00%	7,095,000		7,095,000
CITY OF SABINAL	110,000	9/30/2022	100.00%	110,000		110,000
UTOPIA ISD	0	9/30/2022	100.00%	0		-
KNIPPA ISD	2,605,000	9/30/2022	100.00%	2,605,000		2,605,000
SUBTOTAL	<u>70,024,644</u>	9/30/2022		<u>68,779,872</u>	<u>0</u>	<u>68,779,872</u>
TOTAL	<u><u>\$70,024,644</u></u>			<u><u>\$68,779,872</u></u>	<u><u>\$0</u></u>	<u><u>\$68,779,872</u></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, 2022
 Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Assessed Value of Real F	\$1,457,578,153	\$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
Debt Limit 25% of Assessed Value of Real Property (Article III, Section 52, Constitution of the State of Texas)	364,394,538	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
Total bonded debt	23,140,000	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
Less: Revenue bonds	0	0	0	0	0	0	0	0	0	0
Amount available for pa	0	0	0	0	0	0	0	0	0	0
	(23,140,000)	(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)
LEGAL DEBT MARGIN	\$341,254,538	\$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

(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) Personal Per Capita Income	(1) Median Age	Education Level in Years of Formal Schooling	(3) School Enrollment	(2) Unemployment Rate
2013	26,752	931,042,000	34,803	35.0	16.1	5,954	8.0%
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	27,117	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	5,120	5.5%

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	2022			2013		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
UVALDE ISD	804	1	3.27%	780	1	2.95%
UVALDE MEMORIAL HOSPITAL	469	2	1.91%	455	3	1.72%
SWTJC	452	3	1.84%	650	2	2.46%
COUNTY OF UVALDE	179	4	0.73%	165	8	
WALMART	171	5	0.70%	280	4	1.06%
CITY OF UVALDE	165	6	0.67%	152	9	0.57%
HEB	100	7	0.41%	210	5	0.79%
AMISTAD NURSING HOME	90	8	0.37%	180	8	0.68%
ATDS	90	9	0.37%			
CONT. TIRE PROVING GROUNDS	75	10	0.31%			
	<u>2,595</u>		<u>10.57%</u>	<u>2,872</u>		<u>10.23%</u>

Source: Per US Labor Department

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

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Administration	6	6	6	6	6	6	6	6	6	6
Legal	17	13	13	16	16	16	16	16	16	10
Judicial	29	32	30	30	30	30	30	30	30	30
Election Administrator					2	2	2	2	2	2
Financial Administration										
County Auditor	3	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 Off	7	7	7	7	5	5	5	5	5	6
Public Facilities	5	8	7	11	11	11	11	11	12	12
Public Safety										
Jail	48	45	44	44	44	44	48	48	48	48
Sheriff	22	21	23	24	24	25	26	26	25	25
Other	11	8	9	8	8	8	9	9	7	8
Public Transportation	16	17	17	17	17	17	17	17	19	19
Environmental Protection	4	4	4	4	4	4	4	4	5	4
Sanitation	1	1	1	1	1	1	1	1		1
Culture and Recreation										0
Libraries	0	0	0	0	0	0	0	0		0
Health and Welfare	2	3	3	3	3	3	3	3	3	3
Conservation - Agriculture	3	3	3	3	3	3	3	3	3	3
Total	178	176	175	182	182	183	189	189	189	185

Source: Various County Departments

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Function										
JUSTICE SYSTEM										
County Courts										
Civil Cases										
Filed	24	28	37	41	96	70	45	20	15	14
Disposed	25	26	13	15	38	61	37	0	0	0
Criminal Cases										
Filed	357	507	425	459	479	401	569	316	104	53
Appealed	0	0	0	0	0	0	0	0	0	0
Motions to Revoke	21	0	0	0	0	0	6	39	0	0
Disposed	618	502	506	432	464	393	447	328	28	39
Probate Cases										
Filed	81	0	0	0	0	0	0	0	0	0
Hearings	61	0	0	0	0	0	0	0	0	0
Mental Health Cases										
Filed	0	1	0	0	0	0	0	46	0	0
Hearings	0	0	0	0	0	0	0	0	0	0
Juvenile Cases										
Filed	38	40	21	15	28	28	19	0	0	0
Disposed	39	33		12	0	0	0	0	0	0
District Courts										
Civil Cases										
New cases filed	664	343	291	246	212	214	255	244	244	384
Other cases reaching docket	0	0	0	0	0	0	0	0	0	0
Disposed	733	356	306	218	232	28	215	150	219	284
Criminal Cases										
Filed	220	169	170	194	244	146	152	244	527	612
Motions to revoke	61	29	65	50	71	13	139	138	160	0
Disposed	202	287	244	316	311	78	349	390	353	546
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
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022

Function (continued)

JUSTICE SYSTEM (continued)

Justice of the Peace Courts										
Civil Cases										
New cases filed	160	170	172	62	119	124	152	134	153	243
Appealed	0	1	1	0	0	0	0	0	0	0
Disposed	170	327	166	71	100	94	92	5	347	98
Criminal Cases										
Traffic cases filed	1,396	1,557	2,187	2,483	2,632	4,038	4,715	3255	3734	4481
Non traffic cases filed	817	1,509	1,671	1,221	949	916	1,373	1006	1252	2186
Appealed	7	7	19	7	0	0	19	15	9	9
Disposed	1,944	2,097	3,364	2,467	1,911	2,732	3,272	2525	3362	1416
Public Safety										
Physical Arrests	519	498	695	292	299	265	556	238	573	317
Traffic Violations	256	1130	1160	848	849	1915	3335	2406	1397	1326
Corrections & Rehabilitations										
Inmates housed(average # per month)	125	122	160	190	190	179	186	150	165	185
Juvenile Referrals	165	150	126	131	206	204	132	132	67	68
Health and Human Services										
Public Health										
Immunizations	3096	NA	NA	4442	4442	5600	6735	6768	5323	2878
Patient Contacts	2105	NA	NA	3276	3239	3350	3699	2798	2908	1881
Environmental health										
Septic Tank permits	107	123	127	104	109	108	120	107	102	111
Septic Tank Inspections	94	109	117	99	100	100	109	100	98	100
Community & Economic Development										
Extension Service										
4-H youth participants	212	203	240	233	225	218	227	231	233	753

Source: Various County Departments

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Function										
Public Safety										
Sheriff										
Jails	1	2	2	4	4	4	4	4	4	4
Patrol Units	12	12	13	15	18	27	24	26	26	26
Pick ups						6	5	5	5	5
Highways & Streets										
Paved	139	139	139	145	146	146	147	147	147	146
Unpaved	173	173	173	167	167	167	166	166	166	166
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	4	7	7	7	7	10	10	11	7
Dump Trucks	5	5	5	2	5	5	5	5	5	5
Pickup Trucks	12	12	12	14	14	14	15	15	15	16
Automobiles	1	1	0	0	0	0	0	0	0	0
Buildings	1	1	3	3	3	8	8	8	8	17
Other County Departments										
Pickup Trucks	3	3	3	3	3	3	3	5	5	5
Automobiles	1	1	1	2	2	2	4	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, 2022

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	7220015	\$ 484,171
Total ALN 14.228			<u>484,171</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>484,171</u>
U.S. DEPARTMENT OF JUSTICE			
<u>Passed through Texas Office of the Governor</u>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	3354703	67,500
Total ALN 16.738			<u>67,500</u>
Victim Assistance Mass Casualty	16.575		46,565
Total ALN 16.575			<u>46,565</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>114,065</u>
U.S. DEPARTMENT OF TREASURY			
<u>Direct Program</u>			
COVID-19 -ARPA Coronavirus State and Local Fiscal Recovery Fund	21.027		2,069,382
Total ALN 21.027			<u>2,069,382</u>
TOTAL U.S. DEPARTMENT OF TREASURY			<u>2,069,382</u>
U.S. ELECTION ASSISTANCE COMMISSION			
<u>Passed through Texas Secretary of State</u>			
Help America Vote Act (HAVA)	90.404	HAVA CARES	40,712
Total ALN 90.404			<u>40,712</u>
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			<u>40,712</u>
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	4,386
Total ALN 93.391			<u>4,386</u>
Public Health Nurse Grant	93.991	HHS000102970000	31,499
Total ALN 93.991			<u>31,499</u>
Total Passed Through Texas Department of Health & Human Services:			<u>35,885</u>
<u>Passed through Middle Rio Grande Development Council</u>			
Nutrition Services Incentive Programs	93.05		128,105
Total ALN 93.05			<u>128,105</u>
Total Passed Through Middle Rio Grande Development Council:			<u>128,105</u>
TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			<u>163,990</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<u>Direct Program</u>			
<u>Homeland Security Grant Program</u>			
Stonegarden FY 20	97.067	3045205	201,468
Stonegarden FY 21	97.067	3045206	15,410
Total ALN 97.067			<u>216,878</u>
Emergency Management Performance Grants			
FEMA DR TX 4416	97.042		9,139
Total ALN 97.042			<u>9,139</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>226,017</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 3,098,337</u>

See Notes Schedule of Federal Awards

UVALDE COUNTY, TEXAS
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

Pass-Through Grantor Grantor Agency/Program Title	Grant Contract Number	Expenditures
TEXAS ATTORNEY GENERAL		
Victim of Crime Grant	2106789	<u>\$ 45,000</u>
TOTAL TEXAS ATTORNEY GENERAL		<u>45,000</u>
TEXAS WATER DEVELOPMENT BOARD		
Self Supporting Tower	G1001223	<u>4,500</u>
TOTAL TEXAS WATER DEVELOPMENT BOARD		<u>4,500</u>
OFFICE OF THE TEXAS GOVERNORS OFFICE		
Border Prosecution FY22	2538110	356,193
Border Prosecution HB 9	4374001	59,943
Operation Lonestar	4369601	1,271,913
Local Border Security FY 22	2991107	20,972
County Essential Services Program	4577401	<u>776,000</u>
TOTAL OFFICE OF THE TEXAS GOVERNORS OFFICE		<u>2,485,021</u>
TOTAL EXPENDITURES OF STATE AWARDS		<u><u>\$ 2,534,521</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, 2022, 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 April 20, 2023.

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.

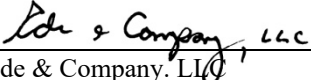
A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination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

April 20, 2023

EDE & COMPANY, LLC

Certified Public Accountants

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Donna Ede Jones, CPA

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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, 2022. 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, 2022.

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.

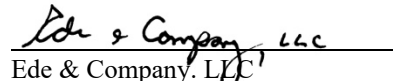
Report on Internal Control over Compliance

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

April 20, 2023

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EDE & COMPANY, LLC

Certified Public Accountants

Eric Ede, CPA
Donna Ede Jones, CPA

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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, 2022. 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, 2022.

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.

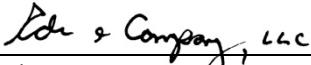
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Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance 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

April 20, 2023

**UVALDE COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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, 2022**

Name of major federal program

CDFA Number

**Covid-19 ARPA Coronavirus State and
Local Fiscal Recovery Funds**

CFDA #21.027

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

\$750,000.00

Auditee qualified as low risk?

_____yes X 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 X 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, 2022**

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, 2022**

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