

UVALDE COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended
September 30, 2021

ISSUED BY
COUNTY AUDITOR'S OFFICE

ALICE CHAPMAN
COUNTY AUDITOR

Uvalde County, Texas
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2021

TABLE OF CONTENTS

INTRODUCTORY SECTION

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

FINANCIAL SECTION

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

Basic Financial Statements:

Government-wide Financial Statements:

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

Fund Financial Statements:

- 16. Balance Sheet - Governmental Funds
- 17. Reconciliation of the Government Funds
- 18. Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
- 19. Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
- 20. Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - General Fund
- 22. Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Road and Bridge Fund
- 23. Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – American Rescue Plan Fund
- 24. Statement of Net Position - Proprietary Funds
- 25. Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds
- 26. Statement of Cash Flows - Proprietary Funds
- 28. Statement of Fiduciary Net Position
- 29. Statement of Changes in Fiduciary Net Position

Notes to Financial Statements

- 30. Notes to the Financial Statements

Required Supplementary Information:

- 77. Employees Retirement System Information

Combining and Individual Fund Statements and Schedules:

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

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

- 95. Interest and Sinking
- 96. Series 2021
- 97. TXCDBG 7218155
- 98. Archival Fee
- 99. Border Crime Prosecution
- 100. Constable No. 1 LEOSE Fund
- 101. Constable No. 4 LEOSE Fund
- 102. County Attorney Hot Check
- 103. County Court Preservation
- 104. County Court Technology
- 105. County Records Management
- 106. Court Reporters
- 107. Courthouse Security
- 108. COVID 19
- 109. D.A. Administrative
- 110. D.A. Fee
- 111. D.A. Forfeiture
- 112. District Clerk Records Management
- 113. District Court Records Preservation
- 114. District Court Records Archive
- 115. District Court Technology Fund
- 116. Economic Development
- 117. EMPG
- 118. Fairplex Department Fund
- 119. Family Protection Fee Fund
- 120. HAVA Grant Fund
- 121. Historical Commission
- 122. J.P. Technology
- 123. Jury
- 124. Law Library
- 125. LBSP 2021 Grant #2991106
- 126. Nutrition Program
- 127. OPSG 2020 #3045206
- 128. Pretrial Diversion
- 129. Records Management
- 130. Security Fees Fund
- 131. Sheriff Commissary
- 132. Sheriff Federal Forfeiture
- 133. Sheriff LEOSE
- 134. Sheriff Seizure
- 135. Sheriff State Forfeiture
- 136. Stonegarden 2019
- 137. Tobacco Settlement
- 138. Victims of Crime - DA
- 139. FEMA
- 140. USFWS – F20AP00131 (Bear Creek)
- 141. TXCDBG 7218145
- 142. TXCDBG 7218490

STATISTICAL SECTION

- 143. Net Position by Component
- 144. Changes in Net Position
- 146. Governmental General Tax Revenues by Source
- 147. Fund Balances of Governmental Funds
- 148. Changes in Fund Balances of Governmental Funds
- 150. General Governmental Tax Revenues by Source
- 151. Assessed and Estimated Actual Value of Property
- 152. Property Tax Rates -All Direct and Overlapping Governments
- 153. Principal Property Taxpayers
- 154. Property Tax Levies and Collections
- 155. Ratios of Outstanding Debt by Type
- 156. Ratios of Net General Bonded Debt Outstanding
- 157. Estimated Net Direct and Overlapping Debt
- 158. Computation of Legal Debt Margin
- 159. Demographic and Economic Statistics
- 160. Principal Employers
- 161. Full-time Equivalent County Government Employees by Function
- 162. Operating Indicators by Function
- 164. Capital Assets by Function

Single Audit Section:

- 165. Schedule of Expenditures of Federal Awards
- 166. Community Development Block Grants/States Program - Budget-Award No. 7218145
- 167. Community Development Block Grants/States Program - Budget-Award No. 7218155
- 168. Community Development Block Grants/States Program - Budget-Award No. 7218490
- 169. Community Development Block Grants/States Program - Budget-Award No. 7220015
- 170. Independent Auditors Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
- 172. Independent Auditor's Report on Compliance for each Major Program and on Internal Control over Compliance Required by the Uniform Guidance
- 174. Notes to Schedule of Expenditures of Federal Awards
- 174. Schedule of Prior Audit Findings
- 175. Schedule of Findings and Questioned Costs

INTRODUCTORY SECTION



COUNTY OF UVALDE, TEXAS

March 28, 2022

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, 2021 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 Beyer & Co, CPA firm was to provide reasonable assurance that the financial statements of Uvalde County for the fiscal year ended September 30, 2021 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.

Beyer & 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, 2021 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 increased to \$1,252,212 for the fiscal year ending 9/30/2021. Texas Hill Country River Region contracted for the management of these funds to improve the tourist traffic in the County. Another major project of THCR is the oversight of the cleanliness of Uvalde County Rivers.

The Uvalde County Fairplex experienced another revenue shortfall resulting from the COVID-19 pandemic. Commissioners Court approved future construction of a 30' x 60' storage building along with additional RV spots. The RV spots increase revenue during large rodeo events. The more RV spots attract larger events to utilize the arena venue.

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 Service Officer reported a total local veteran population of 1250.

The 214-bed Uvalde County Correctional Facility continues to house local, area, and U.S. Federal inmates. Housing Federal inmates generated \$1,025,533 in revenue during this fiscal year. Federal Inmate housing still shows a decrease this fiscal year because of Covid restrictions. Out of County inmate housing revenue was \$116,745.

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

Uvalde County issued General Obligation Refunding Series 2021

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.

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 2020-2021 employer contribution rate is 11.23%. 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, 2020.

This was the 25th 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 Beyer & 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

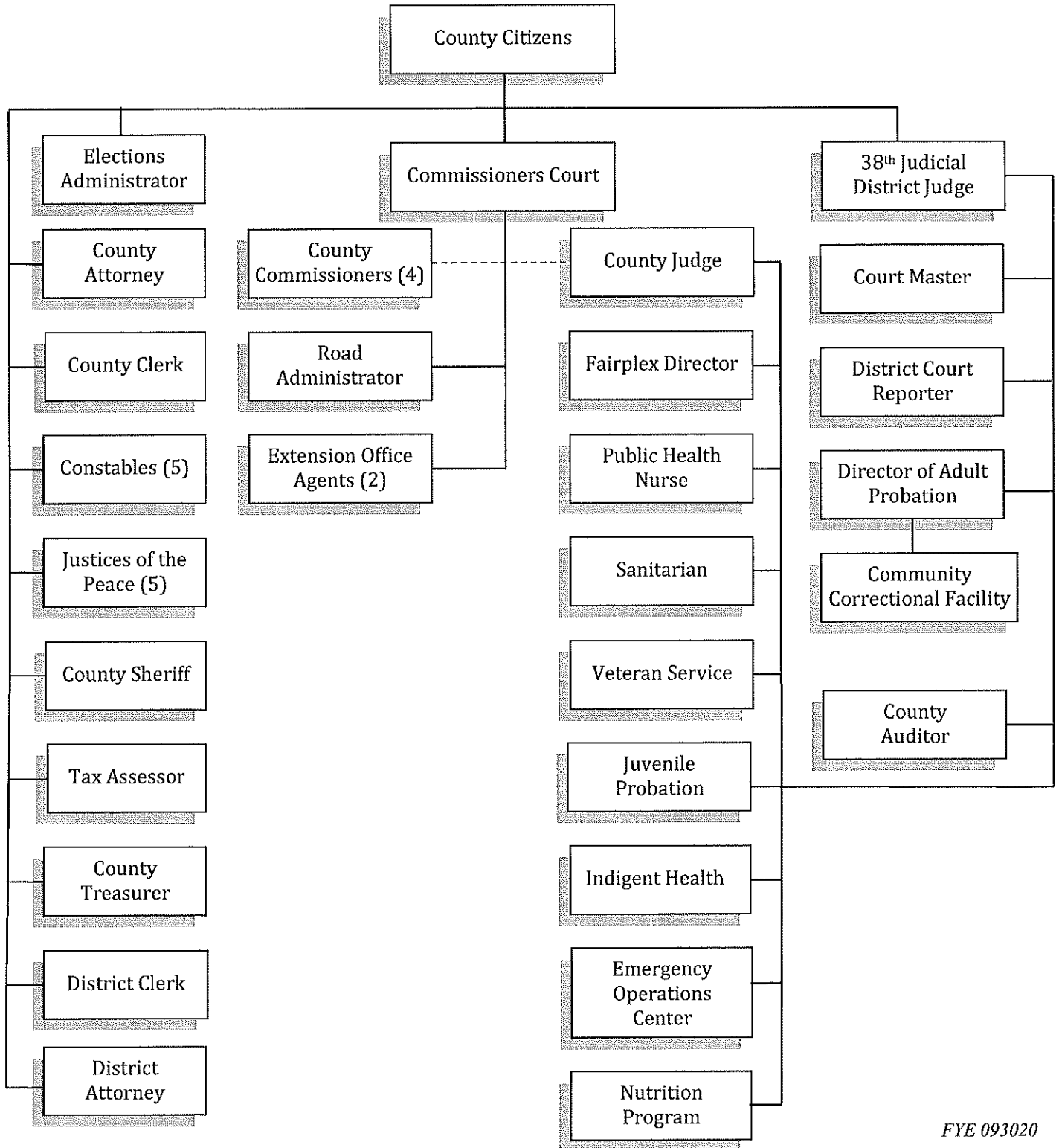
September 30, 2020

Christopher P. Morrill

Executive Director/CEO



County of Uvalde Organization Chart



**UVALDE COUNTY, TEXAS
DIRECTORY OF OFFICIALS
FYE 09.30.2021**

COMMISSIONERS COURT

William R. Mitchell
Randy Scheide / John Yeackle
Mariano Pargas
Jerry Bates, Sr.
Ronald (Ronnie) Garza

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

DISTRICT COURT

Camile G. DuBose
Mark Haby / Christina Busbee
Kelley Kimble
Christina Ovalle
Micah Gentry
Todd Winslow

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

OTHER COUNTY OFFICIALS

John Dodson
Joni Deorsam
Rita C. Verstuyft
Valerie Del Toro Romero
Charles Mendeke / Ruben Nolasco
Dee Kirkpatrick
Terri Black, RN
Rick Coggins
Samantha Korzekwa / Noel Troxclair
Malinda (Molly) Flores
Alice L. Chapman
Melissa Jones
Wendy Speer

County Attorney
County Treasurer
County Tax Assessor Collector
County Clerk
County Sheriff
County Road Administrator
County Public Health Nurse
County Sanitarian
County Extension Agent
County Home Economics Agent
County Auditor
Elections Administrator
Fairplex Director

JUSTICES OF THE PEACE

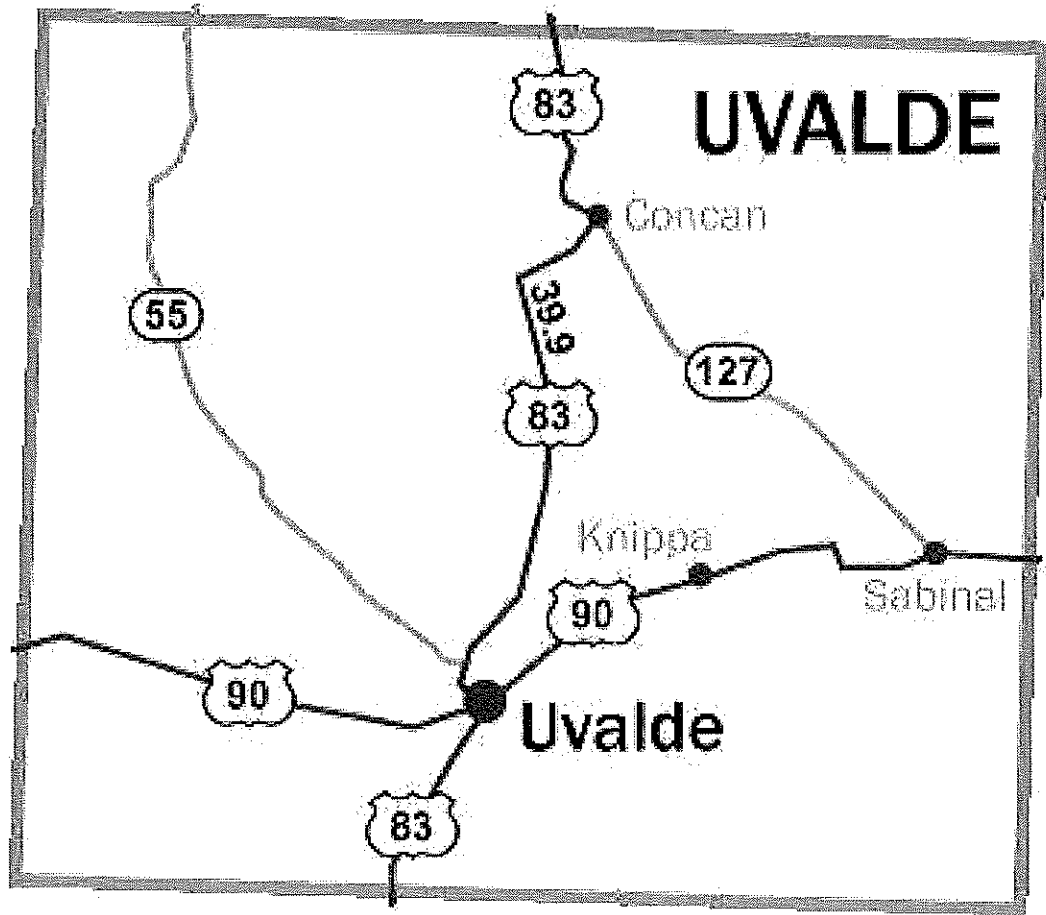
Steve Kennedy
Bobby McIntosh
Ernest (Ernie) Moore
Eulalio (Lalo) Diaz
Ernesto (Neto) Luna / Roland Sanchez

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

CONSTABLES

Johnny Field
Weldon McCutchen
Jim Mangum / Bob Cook
David Valdez
Robert Moss / Emmanuel Zamora

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



FINANCIAL SECTION

BEYER & Co.
CERTIFIED PUBLIC ACCOUNTANTS

Wayne R. Beyer, C.P.A.

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

111 North Odem
Sinton, Texas 78387

Please reply to Pleasanton address

INDEPENDENT AUDITOR'S REPORT

To the Judge and Commissioner's Court
Uvalde County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Uvalde County, Texas, as of and for the year ended September 30, 2021, 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.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Uvalde County, Texas, as of September 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, the Road and Bridge Fund, and the American Rescue Plan Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the Employee Retirement System Information on pages 3–13 and 77-78 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Uvalde County, Texas's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2022, on our consideration of 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 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.



BEYER & COMPANY
Certified Public Accountants
March 28, 2022

Management's Discussion and Analysis

As management of Uvalde County, Texas, we offer readers of Uvalde County, Texas' financial statements this narrative overview and analysis of the financial activities of Uvalde County, Texas for the fiscal year ended September 30, 2021.

Financial Highlights

- . The assets of Uvalde County, Texas exceeded its liabilities at the close of the most recent fiscal year by \$22,782,507 (Net Position). Of this amount, \$5,295,042 (unrestricted Net Position) may be used to meet the government's ongoing obligations to citizens and creditors.
- . The government's total Net Position increased by \$3,009,811; total revenues increased by \$2,452,944 and total expenses increased by \$865,977.

The Operating Grants and Contributions increased by \$729,772, the Sales Taxes increased by \$472,101, the Capital Grants and Contributions increased by \$343,334, and the Other (Occupancy) Taxes increased by \$298,775. The increase in Operating Grants and Contributions was largely due to the inclusion of the American Rescue Plan monies to help the County with income losses sustained during the pandemic, the increase in Capital Grants and Contributions was a result in new CDBG grants for the community. The increase in Other (Occupancy) Taxes was due mainly to the increase in the activity at the Fairplex. The increase in Sales Taxes was due mainly to the increase in the activity at the Fairplex.

The expenses increased ratably amongst the different expense functions for 2021 except for: health and welfare function which increased by \$430,682; this was due mainly to an increase in indigent health services of \$590,857, Culture and Recreation function which increased by \$350,163; this was due mainly to an increase in Hotel/Motel Contractor expenses of \$322,108, Public Facilities function which increased by \$324,944; this was due mainly to an increase in CDBG grant activity, The Judicial expenses decreased by \$526,418 due mainly to a reduction of DA Administration expenses of \$698,881. Net pension liability increased by \$1,411,158, the Changes of assumptions increased by \$1,989,685 and the net difference between projected and actual earnings decreased by \$654,450, thus increasing payroll expense by \$143,561. Please note that the increase in net pension liability of \$1,411,158 and the issuance of \$3,000,000 in bonds helped contribute to the increase in the overall long-term liabilities of \$3,125,243.

As of the close of the current fiscal year, Uvalde County, Texas' governmental funds reported combined ending fund balances of \$10,667,583, an increase of \$4,206,528 in comparison with the prior year. Approximately 31% of this total amount, \$3,345,552, is available for spending at the government's discretion (unassigned fund balance). The fund balance increase was a result of Intergovernmental increasing by \$1,073,106, bond proceeds of \$3,000,000, Sales Taxes increasing by \$472,101, and the Other (Occupancy) Taxes increasing by \$298,775. The increase in Intergovernmental was largely due to the inclusion of the American Rescue Plan monies to help the County with income losses sustained during the pandemic and new CDBG grants for the community. The increase in Other (Occupancy) Taxes and Sales Taxes was due mainly to the increase in the activity at the Fairplex. The bond issuance was the issuance of \$3,000,000 Combination Tax and limited Pledge Revenue Certificates of Obligation, Series 2021 bonds.

At the end of the current fiscal year, the unassigned fund balance for the general fund was \$3,708,900 or 20 percent of total general fund expenditures, the total restricted fund balance for the road and bridge fund was \$823,567 and was 31 percent of total road and bridge fund expenditures, the total fund balance for the American rescue plan fund was \$2,598,366 and was restricted and there were no expenditures, the total fund balance for the interest and sinking fund was \$344,401 and was restricted and was 20 percent of total interest and sinking fund expenditures, the total fund balance for the Series 2021 fund was \$1,887,480 and was restricted and was 169 percent of total interest and sinking fund expenditures, and the total fund balance for the TXCDBG 7218155 fund was a minus \$20,001.

Uvalde County, Texas' total short-term and long-term debt increased by \$3,125,243 (14.79 percent) during the current fiscal year. The key factor in this increase was the issuance of \$3,000,000 Combination Tax and limited Pledge Revenue Certificates of Obligation, Series 2021 bonds.

Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements include only Uvalde County, Texas itself (known as the primary government), The government-wide financial statements can be found on pages 14-15 of this report.

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

Governmental funds:

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

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

Uvalde County, Texas maintains sixty (60) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the road and bridge fund, the American Rescue Plan fund, the interest and sinking fund, the Series 2021, and the TXCDBG 7218155 fund. Data from the other fifty-one (51) 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 report.

Uvalde County, Texas adopts an annual appropriated budget for its general fund, the road and bridge fund, the American Rescue Plan fund, the interest and sinking fund, the Series 2021, and the TXCDBG 7218155 fund. There were appropriated budgets for all other special revenue, debt service and capital project funds except for the County Court restitution fund, the Knippa Water & Septics, the LBSP 7206618 fund, the LEPC fund, the local border security fund, the narcotics intradiction fund, the Stonegarden 7206618 grant fund, the Stonegarden grant Uvalde fund, and the Uvalde estates septic fund.

The basic governmental fund financial statements can be found on pages 16-23 of this report.

Proprietary funds:

Uvalde County, Texas maintains one type of proprietary fund. The Internal Service Fund for Uvalde County, Texas, consists solely of the Employee Insurance Fund. This fund was created to help facilitate employee insurance coverage. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the employee insurance fund. The basic proprietary fund financial statements can be found on pages 24-27 of this report. Uvalde County, Texas also has five agency funds which are a fiduciary fund type that can be found on pages 28-29 of this report.

Notes to the financial statements:

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 30-76 of this report.

Other information:

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Uvalde County, Texas' progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 77-78 of this report.

The combining statements referred to earlier in connection with the nonmajor governmental funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 79-94 of this report. The budget comparison schedules in connection with the nonmajor governmental funds can be found on pages 95-142 of this report. The Statistical Section can be found on pages 143-164.

Uvalde County also had a Single Audit for the 2021 year. The Single Audit schedule can be found pages 165-175.

Government-wide Financial Analysis

As noted earlier, Net Position may serve over time as a useful indicator of a government's financial position. In the case of Uvalde County, Texas, assets exceeded liabilities by \$22,782,507 at the close of the most recent fiscal year. A portion of Uvalde County, Texas' Net Position (45 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, infrastructure, and equipment), less any related debt used to acquire those assets that are still outstanding. Uvalde County, Texas uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Uvalde County, Texas' investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**UVALDE COUNTY, TEXAS
NET POSITION**

	Governmental Activities		Total	
	2021	2020	2021	2020
Current and Other Assets	\$14,461,750	\$10,043,741	\$14,461,750	\$10,043,741
Restricted Assets:	344,401	277,270	344,401	277,270
Capital Assets:	29,912,992	29,905,155	29,912,992	29,905,155
Total Assets	44,719,143	40,226,166	44,719,143	40,226,166
Total Deferred Outflows of Resources	4,220,303	2,374,139	4,220,303	2,374,139
Total Assets	\$48,939,446	\$42,600,305	\$48,939,446	\$42,600,305
Long-Term Liabilities	24,253,071	21,127,828	24,253,071	21,127,828
Other liabilities	214,118	664,481	214,118	664,481
Total Liabilities	24,467,189	21,792,309	24,467,189	21,792,309
Total Deferred Inflows of Resources	1,689,750	1,035,300	1,689,750	1,035,300
Net Investment in Capital Assets	10,255,579	12,060,805	10,255,579	12,060,805
Restricted	7,231,886	2,849,278	7,231,886	2,849,278
Unrestricted	5,295,042	4,862,613	5,295,042	4,862,613
Total Net Position	\$22,782,507	\$19,772,696	\$22,782,507	\$19,772,696

An additional portion of Uvalde County, Texas' Net Position (32 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted Net Position (\$5,295,042) may be used to meet the government on going obligations to citizens and creditors. At the end of the current fiscal year, Uvalde County, Texas reported a positive balance in the governmental activities. For the prior fiscal year, Uvalde County, Texas reported positive balances in Net Position, both for the government, as well as for its separate governmental activities.

There was an increase of \$4,382,608 in restricted Net Position reported in connection with Uvalde County, Texas' government-type activities. The reason for the increase was due to American Rescue Plan monies of \$2,598,366 and the bond issuance was the issuance of \$3,000,000 Combination Tax and limited Pledge Revenue Certificates of Obligation, Series 2021 bonds.

Governmental activities: Governmental activities increased Uvalde County, Texas' Net Position by \$3,009,811, thereby accounting for 100 percent of the total increase in the Net Position of Uvalde County, Texas. The reason for the increase is attributable to the following: The Operating Grants and Contributions increased by \$729,772, the Sales Taxes increased by \$472,101, the Capital Grants and Contributions increased by \$343,334, and the Other (Occupancy) Taxes increased by \$298,775; and careful budget management.

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

	Governmental		Total	
	2021	2020	2021	2020
Revenues:				
Program Revenues:				
Charges for Services	\$3,875,448	\$3,705,048	\$3,875,448	\$3,705,048
Operating Grants and Contributions	3,909,059	3,179,287	3,909,059	3,179,287
Capital Grants and Contributions	779,999	436,665	779,999	436,665
General Revenues:				
Maintenance and Operations Taxes	14,464,681	14,247,711	14,464,681	14,247,711
Sales Taxes	4,241,670	3,769,569	4,241,670	3,769,569
Other Taxes	1,239,791	941,016	1,239,791	941,016
Unrestricted investment earnings	36,573	49,916	36,573	49,916
Miscellaneous	718,271	482,776	718,271	482,776
Total Revenue	<u>29,265,492</u>	<u>26,811,988</u>	<u>29,265,492</u>	<u>26,811,988</u>
Expenses:				
General Administration	3,402,544	3,170,938	3,402,544	3,170,938
Legal	396,214	371,351	396,214	371,351
Judicial	1,847,825	2,374,243	1,847,825	2,374,243
Financial Administration	1,654,268	1,609,000	1,654,268	1,609,000
Public Facilities	2,128,966	1,804,022	2,128,966	1,804,022
Public Safety	7,762,475	7,705,204	7,762,475	7,705,204
Public Transportation	2,569,416	2,568,238	2,569,416	2,568,238
Environmental Protection	340,363	344,889	340,363	344,889
Culture and Recreation	1,691,606	1,341,443	1,691,606	1,341,443
Health and Welfare	3,829,542	3,398,860	3,829,542	3,398,860
Conservation - Agriculture	159,545	171,246	159,545	171,246
Interest and Fiscal Charges	472,917	530,270	472,917	530,270
Total Expenses	<u>26,255,681</u>	<u>25,389,704</u>	<u>26,255,681</u>	<u>25,389,704</u>
Increase in Net Position before transfers and special items	3,009,811	1,422,284	3,009,811	1,422,284
Transfers	0	0	0	0
Increase in Net Position	3,009,811	1,422,284	3,009,811	1,422,284
Net Position at 09/30/2020	<u>19,772,696</u>	<u>18,350,412</u>	<u>19,772,696</u>	<u>18,350,412</u>
Net Position at 09/30/2021	<u>\$22,782,507</u>	<u>\$19,772,696</u>	<u>\$22,782,507</u>	<u>\$19,772,696</u>

The Operating Grants and Contributions increased by \$729,772, the Sales Taxes increased by \$472,101, the Capital Grants and Contributions increased by \$343,334, and the Other (Occupancy) Taxes increased by \$298,775. The increase in Operating Grants and Contributions was largely due to the inclusion of the American Rescue Plan monies to help the County with income losses sustained during the pandemic, the increase in Capital Grants and Contributions was a result in new CDBG grants for the community. The increase in Other (Occupancy) Taxes was due mainly to the increase in the activity at the Fairplex. The increase in Sales Taxes was due mainly to the increase in the activity at the Fairplex.

The expenses increased ratably amongst the different expense functions for 2021 except for: health and welfare function which increased by \$430,682; this was due mainly to an increase in indigent health services of \$590,857, Culture and Recreation function which increased by \$350,163; this was due mainly to an increase in Hotel/Motel Contractor expenses of \$322,108, Public Facilities function which increased by \$324,944; this was due mainly to an increase in CDBG grant activity, The Judicial expenses decreased by \$526,418 due mainly to a reduction of DA Administration expenses of \$698,881. Net pension liability increased by \$1,411,158, the Changes of assumptions increased by \$1,989,685 and the net difference between projected and actual earnings decreased by \$654,450, thus increasing payroll expense by \$143,561. Please note that the increase in net pension liability of \$1,411,158 and the issuance of \$3,000,000 in bonds helped contribute to the increase in the overall long-term liabilities of \$3,125,243.

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Government activities:				
General Administration	\$3,402,544	\$319,083	\$57,205	
Legal	396,214	4,889	16,833	
Judicial	1,847,825	1,125,870	92,991	
Financial Administration	1,654,268	260,698		
Public Facilities	2,128,966			631,781
Public Safety	7,762,475	1,438,684	505,760	
Public Transportation	2,569,416	683,651	34,704	148,218
Environmental Protection	340,363			
Culture and Recreation	1,691,606			
Health and Welfare	3,829,542	42,573	3,201,566	
Conservation - Agriculture	159,545			
Interest and Fiscal Charges	472,917			
Total government activities	<u>\$26,255,681</u>	<u>\$3,875,448</u>	<u>\$3,909,059</u>	<u>\$779,999</u>

Revenues by source - Governmental Activities

	<u>REVENUES</u>	<u>%</u>
Charges for Services	\$3,875,448	13.24%
Operating Grants and Contributions	3,909,059	13.36%
Capital Grants and Contributions	779,999	2.67%
Maintenance and Operations Taxes	14,464,681	49.43%
Sales taxes	4,241,670	14.49%
Other Taxes	1,239,791	4.24%
Unrestricted investment earnings	36,573	0.12%
Miscellaneous	718,271	2.45%
	<u>\$29,265,492</u>	<u>100.00%</u>

Except as provided above, expense increases/decreases were ratable throughout the different departments.

Financial Analysis of the Government's Funds

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

Governmental funds:

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

As of the close of the current fiscal year, Uvalde County, Texas' governmental funds reported combined ending fund balances of \$10,667,583, an increase of \$4,206,528 in comparison with the prior year. Approximately 31% of this total amount, \$3,345,552, is available for spending at the government's discretion (unassigned fund balance).

The general fund is the chief operating fund of Uvalde County, Texas. At the end of the current fiscal year, unassigned fund balance of the general fund was \$3,708,900, while total fund balance reached \$3,787,845. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 20 percent of total general fund expenditures, while total fund balance represents 20 percent of that same amount.

The fund balance of Uvalde County, Texas' general fund decreased by \$51,241 during the current fiscal year. The primary reasons for this decrease Indigent Health Care expenditures increase of \$522,376 and Hotel/Motel Contractors expenditures increase of \$322,108, and other various expenditure increases outpacing Sales taxes revenue increases of \$472,101, Ad Valorem revenue increases of \$340,615, and Other (Occupancy) Texas revenue increases of \$298,775. The reason for these increases has been discussed above.

The road and bridge fund had an unassigned fund balance of \$-0- while total fund balance reached \$823,567. As a measure of the road and bridge fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 00 percent of total road and bridge fund expenditures, while total fund balance represents 31 percent of that same amount.

The fund balance of the road and bridge fund decreased by \$94,232 during the current year. The reason for this decrease was a decrease in Public Transportation of \$235,579 being offset by a decrease in Other Financing Sources - Capital Lease of \$247,575 and a decrease in Transfers Out of \$61,145.

The American Rescue Plan fund had an unassigned fund balance of \$-0- while total fund balance reached \$2,598,366. As a measure of the hotel/motel fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. However, there were no expenditures for the American Rescue Plan fund in 2021.

The fund balance of the American Rescue Plan fund increased by \$2,598,366 during the current year. The reason for this increase was a American Rescue Plan grant of \$2,597,063 and no 2021 expenditures.

The interest and sinking fund had an unassigned fund balance of \$-0- while total fund balance reached \$344,401. As a measure of the interest and sinking fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 00 percent of total Interest and sinking fund expenditures, while total fund balance represents 20 percent of that same amount.

The fund balance of the interest and sinking fund increased by \$67,331 during the current year. The reason for this increase was mainly to an increase of ad valorem taxes of \$75,969.

The 2021 fund had an unassigned fund balance of \$-0- while total fund balance reached \$1,887,480. As a measure of the 2021 fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 00 percent of total 2021 fund expenditures, while total fund balance represents 169 percent of that same amount.

The fund balance of the 2021 fund increased by \$1,887,480 during the current year. The reason for this increase was mainly to a 2021 bond sale of \$3,000,000 and various capital expenditures of \$1,113,611.

The TXCDBG 7218155 had an unassigned fund balance of \$-0- while total fund balance reached a minus \$20,001. As a measure of the hotel/motel fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 00 percent of total TXCDBG 7218155 expenditures, while total fund balance represents 0 percent of that same amount.

The fund balance of the TXCDBG 7218155 decreased by \$20,001 during the current year. The reason for this decrease was the expenditure of local funds which may be reimbursed later by the County.

General Fund Budgetary Highlights

Expenditure differences between the original budget and the final amended budget for the general fund were an increase of \$1,666,226. This increase was mainly from an increase in budgetary expenditures of \$464,861 in Hotel/Motel Contractor and \$635,715 in Indigent Health. The increase in indigent health was a result of an increase in indigent health claims from the Uvalde County citizenry. The increase in the Hotel/Motel Contractor was the increase in Hotel/Motel activity.

The total general fund expenditures of \$18,549,116 were less than the final budgeted expenditures of \$19,647,349 by \$1,098,233. The total general fund expenditures of \$18,549,116 were more than the original budgeted expenditures of \$17,981,123 by \$567,993.

Revenue differences between the original budget and the final amended budget for the general fund were an increase of \$1,889,811. This increase was mainly from an increase in budgeted Sales taxes budget of \$623,670 due to an increase in online sales because of the COVID 19 pandemic, Other (Occupancy) tax budget increase of \$439,791 due to an increase in Hotel/Motel activity, and an increase in the Charges for Services budget of \$392,037 due to the lifting of the COVID restrictions.

Capital Asset and Debt Administration

Capital assets:

Uvalde County, Texas' investment in capital assets for its governmental activities as of September 30, 2021, amounts to \$29,912,992 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, machinery and equipment, park facilities, and infrastructure items such as roads and bridges. The total increase in Uvalde County, Texas' investment in capital assets for the current fiscal year was .03 percent.

The County had no major capital expenditures during the year.

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

UVALDE COUNTY, TEXAS CAPITAL ASSETS (net of depreciation)

	Governmental Activities		Total	
	2021	2020	2021	2020
Land	\$1,404,101	\$1,404,101	\$1,404,101	\$1,404,101
Construction in Progress	0	0	0	0
Building and improvements	22,909,140	23,442,619	22,909,140	23,442,619
Machinery and equipment	1,961,131	1,247,404	1,961,131	1,247,404
Infrastructure	3,638,620	3,811,031	3,638,620	3,811,031
Total	<u>\$29,912,992</u>	<u>\$29,905,155</u>	<u>\$29,912,992</u>	<u>\$29,905,155</u>

Long-term debt:

At the end of the current fiscal year, Uvalde County, Texas had total bonded debt outstanding of \$19,400,000. Of this amount, \$19,400,000 comprises debt backed by the full faith and credit of Uvalde County, Texas.

	Beginning Balance	Additions	Reductions	Refinancing		Ending Balance	Summary Noncurrent Liabilities	
				Additions	Reductions		Due Within One Year	Due in More Than One Year
Governmental Activities:								
Bonds Payable								
Total Bonds Payable	\$18,445,000	\$3,000,000	\$1,150,000	\$8,105,000	\$9,000,000	\$19,400,000	\$1,035,000	\$18,365,000
	18,445,000	3,000,000	1,150,000	8,105,000	9,000,000	19,400,000	1,035,000	18,365,000
Grand Total	\$18,445,000	\$3,000,000	\$1,150,000	\$8,105,000	\$9,000,000	\$19,400,000	\$1,035,000	\$18,365,000

Uvalde County, Texas’ bonded debt increased by \$955,000 (5.18 percent) during the current fiscal year. The key factor in this increase was the issuance of \$3,000,000 Combination Tax and limited Pledge Revenue Certificates of Obligation, Series 2021 bonds.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The year 2020-2021 will reflect a Uvalde County Notice of Intention to Issue \$3,000,000 in Certificates of Obligations for several major projects. The proposed Certificates will have a principal and interest total of \$3,754,550 at projected 3% per annum. The issuance will fund a Fairplex storage building, Road department shop renovation, emergency tower upgrade, Fairplex additional RV spaces (25), Jail department door access/lock and video security system, and courthouse annex building, Road department equipment, and Jail transport van. The I & S tax rate required to fund this issuance will be offset by a General Obligation Refunding Bond, Series 2021 in the amount of \$8,105,000 at a lower than current interest rate. The County 2020 M&O tax rate was set equal to the No New Revenue Rate in fiscal year ended 9/30/20. The 2021 M&O rate deems likely to be equal to the statutory cap 3.5% or voter approved tax rate.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

UVALDE COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Primary Government	
	Governmental Activities	Total
<i>ASSETS</i>		
Cash and Cash Equivalents	\$9,260,153	\$9,260,153
Receivables (net of allowance for uncollectibles)	5,122,652	5,122,652
Prepaid Items	78,945	78,945
Restricted Assets:		
Cash and Cash Equivalents	344,401	344,401
Capital Assets Not Being Depreciated:		
Land	1,404,101	1,404,101
Total Capital Assets Being Depreciated, Net		
Building and Improvements	22,909,140	22,909,140
Machinery and Equipment	1,961,131	1,961,131
Infrastructure	3,638,620	3,638,620
Total Assets	<u>\$44,719,143</u>	<u>\$44,719,143</u>
DEFERRED OUTFLOWS OF RESOURCES		
GASB 68 - TCDRS		
Deferred Outflow of Resources-Contributions (after 12/31/20)	1,268,101	1,268,101
Changes of Assumptions	2,041,617	2,041,617
Deferred Loss on Bond Refunding	910,585	910,585
Total Deferred Outflows of Resources	<u>4,220,303</u>	<u>4,220,303</u>
LIABILITIES:		
Accounts Payable	\$105,098	\$105,098
Accrued Interest Payable	109,020	109,020
Noncurrent Liabilities:		
Due Within One Year	1,303,680	1,303,680
Due in More Than One Year	22,949,391	22,949,391
Total Liabilities	<u>24,467,189</u>	<u>24,467,189</u>
DEFERRED INFLOWS OF RESOURCES		
GASB 68 - TCDRS		
Net difference between projected and actual earnings	1,498,688	1,498,688
Net difference between expected and actual earnings	191,062	191,062
Total Deferred Inflows of Resources	<u>1,689,750</u>	<u>1,689,750</u>
NET POSITION		
Net Investment in Capital Assets	10,255,579	10,255,579
Restricted		
Archives	480,151	480,151
Construction	1,887,480	1,887,480
Debt Service	344,401	344,401
Elections	98,297	98,297
Health	2,961,298	2,961,298
Judicial	135,348	135,348
Legal	71,342	71,342
Public Safety	430,002	430,002
Public Transportation	823,567	823,567
Unrestricted	5,295,042	5,295,042
Total Net Position	<u>\$22,782,507</u>	<u>\$22,782,507</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

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	\$3,402,544	\$319,083	\$57,205	\$0	(\$3,026,256)	(\$3,026,256)
Legal	396,214	4,889	16,833		(374,492)	(374,492)
Judicial	1,847,825	1,125,870	92,991		(628,964)	(628,964)
Financial Administration	1,654,268	260,698			(1,393,570)	(1,393,570)
Public Facilities	2,128,966			631,781	(1,497,185)	(1,497,185)
Public Safety	7,762,475	1,438,684	505,760		(5,818,031)	(5,818,031)
Public Transportation	2,569,416	683,651	34,704	148,218	(1,702,843)	(1,702,843)
Environmental Protection	340,363				(340,363)	(340,363)
Culture and Recreation	1,691,606				(1,691,606)	(1,691,606)
Health and Welfare	3,829,542	42,573	3,201,566		(585,403)	(585,403)
Conservation - Agriculture	159,545				(159,545)	(159,545)
Interest and Fiscal Charges	472,917				(472,917)	(472,917)
Total Government Activities	<u>26,255,681</u>	<u>3,875,448</u>	<u>3,909,059</u>	<u>779,999</u>	<u>(17,691,175)</u>	<u>(17,691,175)</u>
Total Primary Government	<u>\$26,255,681</u>	<u>\$3,875,448</u>	<u>\$3,909,059</u>	<u>\$779,999</u>	<u>(17,691,175)</u>	<u>(17,691,175)</u>
General Revenues						
Property Taxes, Levies for General Purposes					14,464,681	14,464,681
Sales Taxes					4,241,670	4,241,670
Other Taxes					1,239,791	1,239,791
Unrestricted Investment Earnings					36,573	36,573
Miscellaneous					718,271	718,271
Total General Revenues and Transfers					<u>20,700,986</u>	<u>20,700,986</u>
Change in Net Position					3,009,811	3,009,811
Net Position - Beginning					19,772,696	19,772,696
Net Position - Ending					<u>\$22,782,507</u>	<u>\$22,782,507</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

UVALDE COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	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	\$3,152,433	\$829,379	\$2,598,366		\$1,889,330		\$1,514,813	\$9,984,321
Receivables (net of allowance for uncollectibles)	1,304,141	139,395				193,696	274,960	1,912,192
Prepaid Items	78,945							78,945
Restricted Assets:								
Cash and Cash Equivalents				344,401				344,401
Total Assets	\$4,535,519	\$968,774	\$2,598,366	\$344,401	\$1,889,330	\$193,696	\$1,789,773	\$12,319,859
<i>LIABILITIES AND FUND BALANCES:</i>								
<i>Liabilities</i>								
Accounts Payable	\$63,933	\$5,938			\$1,850		\$33,377	\$105,098
Bank Overdraft						213,697	510,471	724,168
Total Liabilities	63,933	5,938	0	0	1,850	213,697	543,848	829,266
<i>DEFERRED INFLOWS OF RESOURCES</i>								
Deferred Property Taxes	683,741	139,269						823,010
Total Deferred Inflows of Resources	683,741	139,269	0	0	0	0	0	823,010
<i>Fund Balances:</i>								
<i>Non-Spendable</i>								
Prepaid Items	78,945							78,945
<i>Restricted</i>								
Archives							480,151	480,151
Construction					1,887,480		0	1,887,480
Debt Service				344,401				344,401
Elections							98,297	98,297
Health			2,598,366				362,932	2,961,298
Judicial							135,348	135,348
Legal							71,342	71,342
Public Safety							430,002	430,002
Public Transportation		823,567						823,567
<i>Committed</i>								
Culture and Recreation							11,200	11,200
Unassigned	3,708,900					(20,001)	(343,347)	3,345,552
Total Fund Balance	3,787,845	823,567	2,598,366	344,401	1,887,480	(20,001)	1,245,925	10,667,583
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$4,535,519	\$968,774	\$2,598,366	\$344,401	\$1,889,330	\$193,696	\$1,789,773	\$12,319,859

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, 2021

Total Fund Balances - governmental funds balance sheet	\$10,667,583
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.	29,912,992
Deferred loss on Bond Refunding.	910,585
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	4,684,223
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles).	823,010
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	(24,362,091)
Internal Service fund is not reported in the funds.	<u>146,205</u>
Net Position of Governmental Activities - Statement of Net Position	<u><u>\$22,782,507</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, 2021

	General Fund	Road and Bridge	American Rescue Plan	Interest and Sinking Fund	Series 2021	TXCDBG 7218155	Other Governmental Funds	Total Governmental Funds
<i>REVENUES</i>								
Taxes								
Property	\$10,266,537	\$2,533,099		\$1,771,728				\$14,571,364
Sales	4,241,670							4,241,670
Other	1,239,791							1,239,791
Intergovernmental	496,466	34,704	2,597,063			193,696	1,367,129	4,689,058
Licenses and Permits		569,631						569,631
Charges for Services	1,929,127	114,020					259,063	2,302,210
Fines and Forfeitures	474,517							474,517
Interest	25,441	1,885	1,303	606	1,091		6,247	36,573
Miscellaneous	494,798	390		3,233			219,850	718,271
Total Revenues	<u>19,168,347</u>	<u>3,253,729</u>	<u>2,598,366</u>	<u>1,775,567</u>	<u>1,091</u>	<u>193,696</u>	<u>1,852,289</u>	<u>28,843,085</u>
<i>EXPENDITURES</i>								
Current:								
General Administration	3,141,644						82,717	3,224,361
Legal	358,605						33,263	391,868
Judicial	1,651,540						88,097	1,739,637
Financial Administration	1,653,699							1,653,699
Public Facilities	278,309						832,359	1,110,668
Public Safety	6,539,870						681,100	7,220,970
Public Transportation	30,857	2,403,550						2,434,407
Environmental Protection	88,364	250,895						339,259
Culture and Recreation	1,445,177	8,004					0	1,453,181
Health and Welfare	3,213,814						494,028	3,707,842
Conservation - Agriculture	147,237							147,237
Capital Projects -								
Capital Outlay and Other					1,113,611	193,696	747,685	2,054,992
Debt Service								
Principal Retirement	0	0		1,274,366				1,274,366
Interest Retirement	0	0		434,070				434,070
Total Expenditures	<u>18,549,116</u>	<u>2,662,449</u>	<u>0</u>	<u>1,708,436</u>	<u>1,113,611</u>	<u>193,696</u>	<u>2,959,249</u>	<u>27,186,557</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	619,231	591,280	2,598,366	67,131	(1,112,520)	0	(1,106,960)	1,656,528
<i>OTHER FINANCING SOURCES (USES):</i>								
Other Financing Sources - Capital Lease					3,000,000			3,000,000
Transfers In	114,112	0					1,040,096	1,154,208
Transfers Out	(784,584)	(685,512)					(134,112)	(1,604,208)
Total Other Financing Sources (Uses)	<u>(670,472)</u>	<u>(685,512)</u>	<u>0</u>	<u>0</u>	<u>3,000,000</u>	<u>0</u>	<u>905,984</u>	<u>2,550,000</u>
Net Changes in Fund Balances	(51,241)	(94,232)	2,598,366	67,131	1,887,480	0	(200,976)	4,206,528
Fund Balances - Beginning	3,839,086	917,799	0	277,270	0	(20,001)	1,446,901	6,461,055
Fund Balances - Ending	<u>\$3,787,845</u>	<u>\$823,567</u>	<u>\$2,598,366</u>	<u>\$344,401</u>	<u>\$1,887,480</u>	<u>(\$20,001)</u>	<u>\$1,245,925</u>	<u>\$10,667,583</u>

The accompanying notes are an integral part of this statement

UVALDE COUNTY, TEXAS
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Net Changes in Fund Balances - Total Governmental Funds	\$4,206,528
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.	
	7,837
GASB 68 - TCDRS	
Deferred Outflow of Resources-Contribution. This is the change in these amounts this year.	(39,538)
Differences between expected and actual experience. This is the change in these amounts this year.	(178,490)
Changes of assumptions. This is the change in these amounts this year.	1,989,685
Net difference between projected and actual earnings. This is the change in these amounts this year.	(504,060)
(Increase) decrease in Net Pension Liability from beginning of period to end of period.	(1,411,158)
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.	529,090
Bond Refunding Loss Amortization	(75,883)
Bond Refunding Premium	(906,546)
Loss on Bond Refunding	895,000
(Increase) decrease in compensated absences from beginning of period to end of period.	23,095
(Increase) decrease in accrued interest from beginning of period to end of period.	(36,795)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(106,683)
Internal Service fund is not reported in the funds.	343,363
Bond Proceeds	(3,000,000)
Repayment of loan principal is an expenditure in the funds but not an expense in the SOA.	<u>1,274,366</u>
Change in Net Position of Governmental Activities - Statement of Activities	<u>\$3,009,811</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<i>REVENUES</i>				
Taxes				
Property	\$10,322,748	\$10,474,278	\$10,266,537	(\$207,741)
Sales	3,628,000	4,251,670	4,241,670	(10,000)
Other Taxes	800,000	1,239,791	1,239,791	0
Intergovernmental	471,059	548,442	496,466	(51,976)
Charges for Services	1,907,254	2,299,291	1,929,127	(370,164)
Fines and Forfeitures	511,950	562,127	474,517	(87,610)
Interest	25,000	25,441	25,441	0
Miscellaneous	349,900	504,682	494,798	(9,884)
Total Revenues	18,015,911	19,905,722	19,168,347	(737,375)

EXPENDITURES

Current:

General Administration				
Commissioner's Court	148,825	150,658	149,784	874
Compliance Department	45,533	45,533	38,306	7,227
County Clerk	286,173	287,273	239,192	48,081
County Judge	273,174	274,174	272,039	2,135
Elections	253,133	253,133	214,515	38,618
Liability Insurance	1,844,224	1,700,662	1,704,261	(3,599)
Non-Departmental	195,811	207,653	160,486	47,167
Payroll Taxes	247,170	288,594	288,594	0
Veteran's Service	89,260	89,260	74,467	14,793
Legal				
County Attorney	347,737	361,865	352,355	9,510
Legal Counsel	10,000	10,000	6,250	3,750
Judicial				
Courtmaster	600	600	248	352
District Attorney	395,654	411,591	368,529	43,062
District Clerk	302,192	300,305	268,781	31,524
District Compliance	41,018	41,018	36,550	4,468
District Court	296,408	297,085	283,534	13,551
Indigent Defense	40,110	40,199	37,815	2,384
Justice Center Judicial Area	37,251	87,251	69,794	17,457
Justice's of the Peace	590,976	600,274	586,289	13,985
Financial Administration				
Appraisal District	392,474	392,474	399,682	(7,208)
County Auditor	265,875	265,875	261,541	4,334
County Treasurer	279,115	279,115	270,767	8,348
Data Processing	446,100	435,100	398,928	36,172
Professional Services	36,300	36,300	32,255	4,045
Tax Assessor-Collector	294,244	294,244	290,526	3,718
Public Facilities				
Courthouse Building	289,680	292,637	278,309	14,328
Public Safety				
Adult Probation	72,248	72,248	62,056	10,192
Constables	254,070	256,699	253,465	3,234
D.P.S.	8,000	8,000	4,923	3,077
Emergency Management				0
EMS	205,800	205,800	205,800	0
Fire	63,200	63,200	63,200	0
Jail Payroll	2,430,680	2,470,157	2,214,547	255,610
Justice Center	1,251,147	1,640,408	1,585,295	55,113
Juvenile Probation	142,484	142,484	142,484	0
Old Jail Facility	31,638	12,638	10,910	1,728
Sheriff	462,082	537,680	470,055	67,625
Sheriff Payroll	1,574,536	1,634,383	1,527,135	107,248

(continued)

(continued)

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
Public Transportation				
Street Lights	\$39,000	\$39,000	\$30,857	\$8,143
Environmental Protection				
Sanitation	89,813	91,965	88,364	3,601
Culture and Recreation				
Libraries	139,000	175,487	180,316	(4,829)
Hotel/Motel Contractor	800,000	1,264,861	1,264,861	0
Health and Welfare				
Health Department	33,340	33,340	33,340	0
Health Nurse	100,607	100,607	93,345	7,262
Community Resources	37,205	37,205	36,451	754
County Nutrition Program	18,500	18,500	18,500	0
Human Resources	462,784	448,148	356,236	91,912
Indigent Health	2,140,429	2,776,144	2,675,942	100,202
Conservation - Agriculture				
Agriculture Extension Service	127,023	127,023	98,737	28,286
Predator Control	48,500	48,500	48,500	0
Debt Service				
Principal Retirement				0
Interest Retirement				0
Total Expenditures	<u>17,981,123</u>	<u>19,647,350</u>	<u>18,549,116</u>	<u>1,098,234</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>34,788</u>	<u>258,372</u>	<u>619,231</u>	<u>360,859</u>
OTHER FINANCING SOURCES (USES):				
Transfers In		114,112	114,112	0
Transfers Out	<u>(63,322)</u>	<u>(784,584)</u>	<u>(784,584)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(63,322)</u>	<u>(670,472)</u>	<u>(670,472)</u>	<u>0</u>
Net Changes in Fund Balances	<u>(28,534)</u>	<u>(412,100)</u>	<u>(51,241)</u>	<u>360,859</u>
Fund Balances - Beginning	<u>3,839,086</u>	<u>3,839,086</u>	<u>3,839,086</u>	
Fund Balances - Ending	<u>\$3,810,552</u>	<u>\$3,426,986</u>	<u>\$3,787,845</u>	<u>\$360,859</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
ROAD AND BRIDGE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes				
Property	\$2,279,569	\$2,310,707	\$2,533,099	\$222,392
Intergovernmental			34,704	34,704
Licenses and Permits	565,375	574,835	569,631	(5,204)
Charges for Services	111,000	128,973	114,020	(14,953)
Interest	1,600	1,600	1,885	285
Miscellaneous		250	390	140
Total Revenues	<u>2,957,544</u>	<u>3,016,365</u>	<u>3,253,729</u>	<u>237,364</u>
EXPENDITURES				
Current				
Parks				
Wes Cooksey Park	8,000	8,004	8,004	0
Public Transportation				
Road and Bridge	2,699,122	2,568,114	2,403,550	164,564
Environmental Protection				
Sanitation	260,399	267,652	250,895	16,757
Debt Service				
Principal Retirement				0
Interest Retirement				0
Total Expenditures	<u>2,967,521</u>	<u>2,843,770</u>	<u>2,662,449</u>	<u>181,321</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(9,977)	172,595	591,280	418,685
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease	170,000			0
Transfers In		200,000		(200,000)
Transfers Out	(626,000)	(626,000)	(685,512)	(59,512)
Total Other Financing Sources (Uses)	<u>(456,000)</u>	<u>(426,000)</u>	<u>(685,512)</u>	<u>(259,512)</u>
Net Changes in Fund Balances	(465,977)	(253,405)	(94,232)	159,173
Fund Balances - Beginning	917,799	917,799	917,799	
Fund Balances - Ending	<u>\$451,822</u>	<u>\$664,394</u>	<u>\$823,567</u>	<u>\$159,173</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		\$2,597,063	\$2,597,063	\$0
Interest			1,303	\$1,303
Total Revenues	0	2,597,063	2,598,366	1,303
EXPENDITURES				
Current:				
General Administration				
Records Management				0
Total Expenditures	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	2,597,063	2,598,366	1,303
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	2,597,063	2,598,366	1,303
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	\$2,597,063	\$2,598,366	\$1,303

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

UVALDE COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2021

	County Employee Insurance Current Year	County Employee Insurance Prior Year	County Employee Insurance Current Year
ASSETS			
Current Assets			
Cash and Cash Equivalents	\$40,848	\$0	\$40,848
Receivables (net of allowance for uncollectibles)	105,357	0	105,357
Total Current Assets	<u>146,205</u>	<u>0</u>	<u>146,205</u>
TOTAL ASSETS	<u>\$146,205</u>	<u>\$0</u>	<u>\$146,205</u>
LIABILITIES, FUND EQUITY AND OTHER CREDITS			
Liabilities			
Current Liabilities (payable from current assets)			
Accounts Payable		\$0	\$0
Bank Overdraft		197,158	0
Total Current Liabilities	<u>0</u>	<u>197,158</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>197,158</u>	<u>0</u>
Unrestricted	146,205	(197,158)	146,205
Total Net Position	<u>\$146,205</u>	<u>(\$197,158)</u>	<u>\$146,205</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, 2021

	County Employee Insurance Current Year	County Employee Insurance Prior Year	County Employee Insurance Current Year
OPERATING REVENUES:			
Charges for Services	\$4,727,914	\$3,914,389	\$4,727,914
Total Operating Revenues	<u>4,727,914</u>	<u>3,914,389</u>	<u>4,727,914</u>
OPERATING EXPENSES:			
Other Services and Charges	4,834,551	4,262,889	4,834,551
Total Operating Expenses	<u>4,834,551</u>	<u>4,262,889</u>	<u>4,834,551</u>
Operating Income (Loss)	<u>(106,637)</u>	<u>(348,500)</u>	<u>(106,637)</u>
NON-OPERATING REVENUES (EXPENSES):			
Ad Valorem Taxes			
Total Non-Operating Revenues (Expenses)	<u>0</u>	<u>0</u>	<u>0</u>
Income Before Transfers	(106,637)	(348,500)	(106,637)
Transfers in	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>
Change in Net Position	343,363	101,500	343,363
Total Net Position - Beginning	<u>(197,158)</u>	<u>(298,658)</u>	<u>(197,158)</u>
Total Net Position - Ending	<u>\$146,205</u>	<u>(\$197,158)</u>	<u>\$146,205</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, 2021

	County Employee Insurance Current Year	County Employee Insurance Prior Year	County Employee Insurance Current Year
Cash Flows from Operating Activities			
Receipts from Customers and Users	\$4,622,557	\$3,914,389	\$4,622,557
Payments to Suppliers	(5,031,709)	(4,364,389)	(5,031,709)
Net Cash Provided (Used) By Operating Activities	<u>(409,152)</u>	<u>(450,000)</u>	<u>(409,152)</u>
Cash Flows from Non-Capital and Related Financing Activities			
Transfers In	450,000	450,000	450,000
Ad Valorem Taxes	0	0	0
Net Cash Provided (Used) by Non-Capital and Related Financing Activities	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>
Cash Flows from Capital and Related Financing Activities			
State Grants	0	0	0
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>
Cash Flows from Investing Activities			
Interest Received	0	0	0
Net Cash Provided (Used) by Investment Activities	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Cash Equivalents	40,848	0	40,848
Cash and Cash Equivalents at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Cash and Cash Equivalents at End of Year (continued)	<u>\$40,848</u>	<u>\$0</u>	<u>\$40,848</u>

(continued)

	County Employee Insurance	County Employee Insurance	County Employee Insurance
	Current Year	Prior Year	Current Year
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	(\$106,637)	(\$348,500)	(\$106,637)
Changes in Current Items			
Decrease (Increase) in Accounts Receivable	(105,357)	0	(105,357)
Increase (Decrease) in Accounts Payable	0	0	0
Increase (Decrease) in Bank Overdraft	(197,158)	(101,500)	(197,158)
Net Cash Provided (Used) by Operating Activities	<u>(\$409,152)</u>	<u>(\$450,000)</u>	<u>(\$409,152)</u>
Noncash Investing, Capital, and Financing Activities:			
None	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Note: The above fund is an enterprise fund.

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

UVALDE COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET POSITION
 AGENCY FUNDS
 SEPTEMBER 30, 2021

	Agency Funds					Total
	State Fees	Cash Bond	District Attorney Restitution Clearing	Arrest Fees	County Officer Accounts	
ASSETS						
Cash and Cash Equivalents	\$310,183	\$3,776	\$1,797	\$4,001	\$2,555,746	\$2,875,503
Receivables	0	0	0	0	0	0
Total Assets	\$310,183	\$3,776	\$1,797	\$4,001	\$2,555,746	\$2,875,503
LIABILITIES:						
Accounts Payable	107,977	0	0	0	0	\$107,977
Due to Others	202,206	3,776	1,797	4,001	2,555,746	2,767,526
Total Liabilities	\$310,183	\$3,776	\$1,797	\$4,001	\$2,555,746	\$2,875,503

Note: The Agency funds were the only fiduciary fund type of the County in the 2021 year.

UVALDE COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Agency Funds					Total
	State Fees	Cash Bond	District Attorney Restitution Clearing	Arrest Fees	County Officer Accounts	
ADDITIONS						
Contributions:						
Collections from other governments and Others					2,555,746	\$2,555,746
Court Fees	384,629			12,926		397,555
Total Contributions	384,629	0	0	12,926	2,555,746	2,953,301
Investment Earnings:						
Interest Received						0
Total Investment Earnings	0	0	0	0	0	0
Less Investment Expense						
Net Investment Earnings	0	0	0	0	0	0
TOTAL ADDITIONS	384,629	0	0	12,926	2,555,746	2,953,301
DEDUCTIONS						
Distributions to other governments and Others				12,926	1,045,386	1,058,312
Distributions to others	362,247					362,247
Total Deductions	362,247	0	0	12,926	1,045,386	1,420,559
Change in Net Position	22,382	0	0	0	1,510,360	1,532,742
Net Position-Beginning	179,824	3,776	1,797	4,001	1,045,386	1,234,784
Net Position-Ending	\$202,206	\$3,776	\$1,797	\$4,001	\$2,555,746	\$2,767,526

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

UVALDE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

I. Summary of Significant Accounting Policies

A. Reporting entity

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

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

B. Government-Wide and Fund Financial Statements

The County’s Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of Governmental Activities for the County accompanied by a total column. Fiduciary activities of the County are not included in these statements.

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

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated; except that interfund services provided and used are not eliminated in the process of consolidation. When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

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

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

The government reports the following major governmental funds:

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

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

The American rescue plan fund is used to administer grant funds to help the County recover losses caused by the COVID virus.

The interest and sinking fund are used to service the jail building bonds.

The Series 2021 fund is used to administer bond funds for various project and equipment purchases.

The TXCDBG 7218155 fund is used to administer grant funds for the benefit of Uvalde County citizenry.

C. Proprietary fund financial statements

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for each major proprietary fund and for the non-major funds aggregated. Proprietary funds are accounted for using the “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities (whether current or noncurrent), and deferred inflows of resources are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position present increases (revenues) and decreases (expenses) in total Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the County Employee Insurance fund are charges to employees for their health insurance. Operating expenses for enterprise funds include the cost of insurance premiums. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, then unrestricted resources as they are needed.

The government reports the following major proprietary funds: *Internal service funds* accounts for health insurance premiums and claims to pay for health insurance premiums and actual claims.

D. Fiduciary Fund Types

Fiduciary Funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. As such, fiduciary funds are not reported in the government-wide statements. The County’s fiduciary funds include the following: The County Officer Accounts, the Cash Bond fund, the District Attorney Restitution Clearing, the Arrest Fees fund, and the State Fees fund; are used to account for the fines and fees collected and remitted by the County Officers during their operations.

E. Assets, Liabilities, and Net Assets or Equity

1. Deposits 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

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

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

All property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance is equal to a total of 1 percent of the current outstanding property taxes at September 30, 2021 and 10 percent of the delinquent outstanding property taxes at September 30, 2021.

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

3. Inventories and Prepaid Items

Inventories of materials and supplies held by the General Fund are considered immaterial and thus are not accounted for in the Balance Sheet. In the General Fund, disbursements for supplies and materials are expenditures at the time of purchase. There were no inventory items at September 30, 2021. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

4. Restricted Assets

The restricted assets at September 30, 2021 consisted of \$344,401 for debt service.

5. Capital Assets

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

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

The County had no major capital expenditures during the year.

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

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

6. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation, 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. Long-Term Obligations

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Fund Balances – Governmental Funds

As of September 30, 2021, fund balances of the governmental funds are classified as follows:

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.

As of September 30, 2021, fund balances are composed of the following:

Fund Balances:	
Non-Spendable	
Prepaid Items	\$78,945
Restricted	
Archives	480,151
Construction	1,887,480
Debt Service	344,401
Elections	98,297
Health	2,961,298
Judicial	135,348
Legal	71,342
Public Safety	430,002
Public Transportation	823,567
Committed	
Culture and Recreation	11,200
Unassigned	<u>3,345,552</u>
Total Fund Balance	<u><u>\$10,667,583</u></u>

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

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

9. Comparative data/reclassifications

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

10. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The government only has one item that qualifies for reporting in this category. It is deferred under GASB 68.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has two items that qualify for reporting in this category. They are deferred under GASB 68 and Deferred Loss on Bond Refunding.

The County reports unearned revenue on its fund financial statements. Unearned revenues arise when potential revenue does not meet both the “measureable” and “available” criteria for recognition in the current period (fund financial statements). Unearned revenues also arise when resources are unearned by the County and received before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures (fund financial statements and government-wide financial statements). In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for unearned revenue is removed from the applicable financial statement and revenue is recognized. Pursuant to GASB 65 we have included deferred ad valorem taxes as deferred inflows in the fund financial statements.

11. Net position flow assumption

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

II. Reconciliation of Government-Wide and Fund Financial Statements

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

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and Net Position - governmental activities as reported in the government-wide statement of Net Position. One element of that reconciliation explains that "long-term liabilities, including bonds payable, GASB liability, are not due and payable in the current period and therefore are not reported in the funds." The details of this \$24,362,091 difference are as follows:

Bonds Payable	\$19,400,000
Capital Lease Payable	261,452
Bond Premium	906,546
Accrued Interest Payable	109,020
Compensated absences	210,535
Net Pension Liability	3,474,538
	<u>\$24,362,091</u>

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances - total governmental funds and changes in Net Position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds" report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The details of this \$29,912,992 difference are as follows:

Capital Assets Not Being Depreciated	\$1,404,101
Capital Assets Being Depreciated	42,746,676
Accumulated Depreciation	(14,237,785)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	<u>\$29,912,992</u>

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

The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and Net Position - governmental activities as reported in the government-wide statement of Net Position. One element of that reconciliation explains that "Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles)." The details of this \$823,010 difference are as follows:

Property Taxes Receivable	\$877,998
Allowance for Doubtful Accounts	<u>(54,988)</u>
Net	<u>\$823,010</u>

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and net assets - governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that "Justice of the Peace and Clerk fines and fees receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectible.)" Other elements of that reconciliation include GASB 68 deferrals. The details of this \$4,684,223 difference are as follows:

Fines and Fees receivable	\$4,110,952
Allowance for Doubtful Accounts	(1,046,697)
GASB 68	
Deferred Outflow of Resources-Contributions (after 12/31/20)	1,268,101
Deferred Inflow-Differences between expected and actual experience	(191,062)
Deferred Outflow-Changes of assumptions	2,041,617
Deferred Inflow-Net difference between projected and actual earnings	<u>(1,498,688)</u>
Net	<u>\$4,684,223</u>

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances - total governmental funds and changes in Net Position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$7,837 difference are as follows:

Capital Outlay - Additions - Not Being Depreciated	\$0
Capital Outlay - Additions - Being Depreciated	1,443,956
Capital Outlay - Reclassifications - Net	0
Depreciation Expense	(1,436,119)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	<u><u>\$7,837</u></u>

III. Stewardship, Compliance, and Accountability

A. Budgetary Information

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.

Budgets for all budgeted General, Special Revenue, Debt Service, and Capital Project Funds are adopted on a budgetary basis which is in conformity with generally accepted accounting principles (GAAP). Uvalde County, Texas adopts an annual appropriated budget for its general fund, the road and bridge fund, the American rescue plan fund, the interest and sinking fund, the, Series 2021 fund, and the TXCDBG 7218155 fund. There were appropriated budgets for all other special revenue, debt service and capital project funds except for the the LBSP 7206618 fund, the LEPC fund, the local border security fund, the Stonegarden grant Uvalde fund, the Uvalde estates septic fund, the FEMA disaster fund, the County Court restitution fund, the narcotics intradiction fund, the Stonegarden 7206618 grant fund, and the TXCDBG #7215177 fund.

B. Excess of Expenditures over Appropriations

For the year ended September 30, 2021, expenditures did not exceed appropriations in any function nor in any fund except for the Appraisal District function where actual expenditures of \$399,682 exceeded budgeted expenditures of \$392,474 by \$7,208 and the Libraries function where actual expenditures of \$180,316 exceeded budgeted expenditures of \$175,487 by \$4,829.

C. Deficit fund equity

The county had no deficit fund balances as of September 30, 2021, except for the TXCDBG 7218155 fund which had a deficit fund balance of \$20,001, the LBSP 2021 #2991106 fund which had a deficit of \$18,484, the Local Border Security fund which had a deficit of \$21,956, the OBSP 2020 #3045206 fund which had a negative fund balance of \$35,337, the Stonegarden 2019 fund which had a negative fund balance of \$120,088, the Stonegarden 7206618 fund which had a negative fund balance of \$5,427, the Victims of Crime DA fund which had a negative fund balance of \$7,545, the FEMA Disaster fund which had a negative fund balance of \$117,601, the TXCDBG 7218145 fund which had a negative fund balance of \$30,382, and the TXCDBG 7218490 fund which had a negative fund balance of \$5,000. These deficits are expected to be liquidated by future resources of these funds or by the general fund.

IV. Detailed Notes on All Funds

A. Deposits and investments

Legal and Contractual Provisions Governing Deposits and Investments:

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the County to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the County to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) 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, 2021. In compliance with the Public Funds Investment Act, the County has adopted a deposit and investment policy. That policy does address the following risks:

Custodial credit risk - deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government has a deposit policy for custodial credit risk. As of September 30, 2021, the government's bank balance of \$15,013,916 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 \$20,205,860 and the FDIC coverage is \$250,000.

B. Receivables

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

	General	Road and Bridge	TXCDBG 7218155	Other Governmental Funds	Total
<u>Receivables</u>					
Property Taxes	\$729,614	\$148,384			\$877,998
Sales Tax	378,375				378,375
Fines	4,110,952				4,110,952
Intergovernmental	146,205		193,696	153,218	493,119
Accounts Receivable	140,497			121,742	262,239
Other	101,528	126			101,654
Gross receivables	5,607,171	148,510	193,696	274,960	6,224,337
Less: Allowance for uncollectibles	1,092,570	9,115			1,101,685
Net total receivables	\$4,514,601	\$139,395	\$193,696	\$274,960	\$5,122,652

C. Capital Assets

Capital asset activity for the year ended September 30, 2021 was as follows:

Governmental Activities:	Beginning			Ending
Capital assets not being depreciated:	Balances	Increases	Decreases	Balances
Land	\$1,404,101			\$1,404,101
Construction in Progress				0
Total capital assets not being depreciated:	1,404,101	0	0	1,404,101
Capital assets being depreciated:				
Building and Improvements	29,665,282	65,636		29,730,918
Machinery, Equipment and Vehicles	5,433,187	1,378,320		6,811,507
Infrastructure	6,204,251			6,204,251
Total capital assets being depreciated:	41,302,720	1,443,956	0	42,746,676
Less: Accumulated Depreciation for:				
Building and Improvements	6,222,663	599,115		6,821,778
Machinery, Equipment and Vehicles	4,185,783	664,593		4,850,376
Infrastructure	2,393,220	172,411		2,565,631
Total Accumulated Depreciation	12,801,666	1,436,119	0	14,237,785
Total Capital Assets Depreciated, Net	28,501,054	7,837	0	28,508,891
Governmental Activities capital assets, Net	\$29,905,155	\$7,837	\$0	\$29,912,992

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

Governmental activities	
General Administration	\$103,851
Judicial	162,550
Financial Administration	2,798
Public Facilities	160,123
Public Safety	590,095
Public Transportation	164,854
Culture and Recreation	232,987
Health and Welfare	11,076
Conservation - Agriculture	7,785
Total depreciation expense - governmental activities	<u>\$1,436,119</u>

Construction commitments

The County had no major capital expenditures during the year.

D. Interfund Receivables, Payables, and Transfers

There was no Due to/from other funds at September 30, 2021.

There were no advances at September 30, 2021.

The interfund transfers are as follows:

	TRANSFER IN			TOTAL
	GENERAL FUND	COUNTY EMPLOYEE INSURANCE FUNDS	OTHER GOVERN- MENTAL FUNDS	
TRANSFER OUT				
GENERAL FUND		\$450,000	\$334,584	\$784,584
ROAD AND BRIDGE FUND			685,512	685,512
OTHER GOVERNMENTAL FUNDS	114,112		20,000	134,112
TOTALS	<u>\$114,112</u>	<u>\$450,000</u>	<u>\$1,040,096</u>	<u>\$1,604,208</u>

The general fund transferred \$450,000 to the County Employee Insurance fund and \$334,584 to various other non-major funds, for operating capital. The road and bridge fund transferred \$685,512 to various other non-major funds, for operating capital. All the above transfers are non-recurring.

E. Operating Leases

The government leases equipment under noncancelable operating leases. Total costs for such leases were \$69,257 for the year ended September 30, 2021. There are no scheduled rate increases.

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

Year Ending Sep. 30	<u>Amount</u>
2022	\$ 58,754
2023	32,031
2024	14,777
2025	<u>10,132</u>
Total	<u>\$115,694</u>

Rent expenditures were \$106,580 for the year ended September 30, 2021. Sublease rental income was \$0 for the year ended September 30, 2021. Rental income was \$1,100 for the year ended September 30, 2021.

F. Long-Term Debt

Certificates of Obligation

The government issued Certificates of Obligation, in the Amount of \$25,000,000 in 2009 which provided funds for the construction of a new Convention Center, a new Jail, a 4-H Center, and an Amphitheater. The Certificates of Obligation were serviced by the jail facility debt service fund. The security pledged for the bonds was ad valorem taxes. These bonds were partially refunded in 2016 whereby the County issued Series 2016 G.O. Refunding Bonds for \$9,605,000 and Series 2017 G.O. Refunding Bonds for \$9,905,000. The amount of the Series 2009 bonds refunded was \$18,220,000: resulting in a loss on the refunding of \$1,290,000. The overall estimated present value savings from the refunding was \$1,815,184.

In 2021, the Series 2016 G.O. Refunding Bonds of \$9,000,000 were refunded by Series 2021 G.O. Refunding Bonds of \$8,105,000 resulting in a gain on the refunding of \$905,000. The overall estimated present value savings from the refunding was \$1,815,184.

<u>Purpose</u>	<u>Rates</u>	<u>Amount</u>
Governmental activities – 2021 G.O. Refund Bonds	.75 – 2.65%	\$8,105,000
Governmental activities – 2017 G.O. Refund Bonds	2.375 %	\$8,295,000
Governmental activities – 2021 Tax & Ltd Plg C.o. Bonds	1.57–3.0	\$3,000,000

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

Year Ending September 30,	Governmental Activities	
	Principal	Interest
2022	\$1,035,000	\$551,526
2023	1,170,000	434,439
2024	1,200,000	405,145
2025	1,230,000	375,234
2026	1,260,000	344,760
2027-2031	6,840,000	1,172,190
2032-2036	6,665,000	312,170
TOTALS	<u>\$19,400,000</u>	<u>\$3,595,464</u>

The above debt is to be serviced by the Debt Service Fund.

Capital Leases: The government has entered into two capital lease agreements as lessee for financing the acquisition of Hamm rollers and election equipment. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of their inception dates. The security pledged for these capital leases is the equipment financed.

Assets acquired through capital lease is as follows:

	GENERAL ADMINISTRATION	PUBLIC TRANSPORTATION	TOTAL
	ELECTION EQUIPMENT	HAMM ROLLERS	
Asset:			
Cost	\$308,458	\$247,575	\$556,033
Less: Accumulated Depreciation	185,075	99,030	284,105
Total	<u>\$123,383</u>	<u>\$148,545</u>	<u>\$271,928</u>

The future minimum lease obligations and the net present value of the minimum lease payments as of September 30, 2021, is as follows:

<u>Year Ending Sep. 30</u>	ELECTION EQUIPMENT	HAMM ROLLERS	Total
	<u>Amount</u>	<u>Amount</u>	
2022	\$50,000	\$88,114	\$138,114
2023	50,000	88,114	138,114
2024	50,000		50,000
Total	<u>150,000</u>	<u>176,228</u>	<u>326,228</u>
Less: Amount Representing Interest	55,958	8,818	64,776
Present Value of Minimum Lease Payments	<u>\$94,042</u>	<u>\$167,410</u>	<u>\$261,452</u>

The above debt is to be serviced by the General Fund and the Debt Service Fund.

Changes in long-term liabilities:

	Beginning Balance	Additions	Reductions	Refinancing		Ending Balance	Summary Noncurrent Liabilities	
				Additions	Reductions		Due Within One Year	Due in More Than One Year
<u>Governmental Activities:</u>								
Bonds Payable	\$18,445,000	\$3,000,000	\$1,150,000	\$8,105,000	\$9,000,000	\$19,400,000	\$1,035,000	\$18,365,000
Bond Premium		906,546				906,546		906,546
Capital Lease Payable	385,818		124,366			261,452	128,323	133,129
Net Pension Liability	2,063,380	1,411,158				3,474,538		3,474,538
Comp. Absences Payable	233,630	210,535	233,630			210,535	140,357	70,178
Grand Total	\$21,127,828	\$5,528,239	\$1,507,996	\$8,105,000	\$9,000,000	\$24,253,071	\$1,303,680	\$22,949,391

The general fund and the road and bridge fund are used to service the compensated absences. The estimated amount due in the 2021-22 year is 67% or \$140,357. The government-wide statement of activities includes \$1,303,680 as "noncurrent liabilities, due within one year".

V. Other Information

A. Risk Management

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

Liabilities of the fund are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and number of payouts), 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>09/30/21</u>	Year ended. <u>09/30/20</u>
Unpaid Claims, Beginning of Fiscal Year	\$ -0-	\$ -0-
Incurring Claims (including IBNRs)		
Claim Payments	<u>-0-</u>	<u>-0-</u>
Unpaid Claims, End of Fiscal Year	<u>\$ -0-</u>	<u>\$ -0-</u>

1. General Liability Insurance

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

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

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

2. Property and Casualty Insurance

Property, casualty, mobile equipment insurance is provided by One Beacon American Insurance.

3. Workers' Compensation Insurance

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

4. Group Health and Life Insurance

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 2020 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).

B. Related Party Transaction

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

The related party transactions were as follows:

A County Attorney leases a building to the County for the County Attorney's use. The County Attorney was paid \$19,895 in the 2020-2021 year. There were no outstanding receivables or payables with respect to this lease at September 30, 2021.

C. Subsequent Events

On November 8, 2021, the County approved the Resolution Border Prosecution Unit Program Operation Lone Star from the Texas Office of the Governor-Homeland Security Grants Division (HSGD) with an award amount of \$180,000 for a two year period beginning September 1, 2021 through August 31, 2023. The County approved the Cooksey Park Angler Access Project with Texas Parks and Wildlife Department's Habitat and Angler Access Program in the amount of \$30,000 plus an in-kind match from the County of Uvalde in the amount of \$25,000 to construct a 150 linear foot bank shoreline and angler access ramp with handrails at Wes Cooksey Park on the Nueces River. The County also approved contract HHS001057600043 for a Covid-19 Health Disparities Grant with the Department of State Health Services in the amount of \$290,000 to enhance vaccination efforts and identify, target and address community disparities caused by Covid-19 beginning September 1, 2021 through April 30, 2023, no match is required for this grant.

On December 13, 2021, the County approved contract #574-18 with HTS Voice & Data Systems in the amount of \$32,470 to replace and upgrade the existing required audio/visual system equipment in the Uvalde County Courthouse District Courtroom.

On January 24, 2022, the County approved and accepted a two year grant in the amount of \$3,301,932.91 as part of Operation Lone Star for the purpose of prosecuting border crimes including drug smuggling, human trafficking, criminal trespass and evading arrest and detention. The County also approved and awarded bids to Superior Construction for a road department shop addition in the amount of \$149,420 and a metal shop building in the amount of \$123,750.

On February 14, 2022, the County approved TxCDBG contracts #7220015 and #7218145 and awarded the bids to Cald & A Consulting, LLC in the amounts of \$465,230.61 and \$92,530.41 for the Flores Subdivision and Hood Street Sewer Improvements.

On February 28, 2022, the County approved and awarded the bid to Angel Light in the amount of \$44,000 to install one hundred 240w LED High Bay commercial light fixtures for inside the Uvalde County Arena at the Fairplex.

On March 14, 2022, the County approved contracts to be paid from Operation Lone Star Grant funds to purchase twelve Motorola APX8500 vehicle radios in the amount of \$91,252.92, ten Motorola APX6000 hand held radio in the amount of \$58,303.60, sixteen Axon Fleet In-car Video Solution equipment cameras in the amount of \$111,579.85, sixteen Dell Latitude 7424 Rugged laptop computers in the amount of \$81,264, and one hundred GSA 12' one time use Tire Deflation/Pursuit Termination Device Stop Sticks in the amount of \$49,944 for the Uvalde County Sheriff's Office. The County also approved a contract with HTS Voice & Data Systems for equipment and services at the county owned property located at 524 East Nopal Street to include IT Cabling Infrastructure o include Tone, Test Label and Certify all existing (50) CAT SE cabling in the amount of \$19,088.00, Neo DSC Alarm System in the amount of \$5,370.00, Security Access Control and Intercom System in the amount of \$14,470.00 and a Security Camera Surveillance System in the amount of \$9,790.00 along with a monitoring fee in the amount of \$49.95 monthly to be paid from Operation Lone Star Grant funds.

D. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial. The County was not a defendant in any lawsuit on September 30, 2021.

E. Other post employment benefits

None

F. Tax abatements

1. 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.

2. 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.

G. Summary of TCDRS Funding Policy

Net Pension Liability/ (Asset)

Net Pension Liability/(Asset)	<u>December 31, 2019</u>	<u>December 31, 2020</u>
Total pension liability	\$43,763,943	\$49,399,037
Fiduciary net position	41,700,563	45,924,499
Net pension liability/ (asset)	2,063,380	3,474,538
Fiduciary net position as a % of total pension liability	95.29%	92.97%
Pensionable covered payroll	\$10,087,761	\$10,354,592
Net pension liability as a % of covered payroll	20.45%	33.56%

The total pension liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below.

Note: Rounding differences may exist above or in other tables in this report.

Payroll is calculated based on contributions as reported to TCDRS.

Discount Rate

Discount rate	8.10%	7.60%
Long-term expected rate of return, net of investment expense	8.10%	7.60%
Municipal bond rate ⁽⁹⁾	Does not apply	Does not apply

Other Key Actuarial Assumptions

All actuarial assumptions that determined the total pension liability as of December 31, 2020 were based on the results of an actuarial experience study for the period January 1, 2013 - December 31, 2016, except where required to be different by GASB 68. The economic assumptions were reviewed at the March 2021 TCDRS Board of Trustees meeting and revised assumptions were adopted. These revisions included reductions in the investment return, wage growth, and maximum payroll growth assumptions. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

See Appendix B of this report (Actuarial Methods and Assumptions Used for GASB Calculations) for a listing of key assumptions used in the calculation of the total pension liability and other GASB 68 metrics.

See Appendix C (Actuarial Methods and Assumptions Used for Funding Valuation) of this report for a full description of the actuarial assumptions used in the funding valuation.

	Beginning Date	Ending Date
Valuation date	December 31, 2019	December 31, 2020
Measurement date	December 31, 2019	December 31, 2020
Employer's fiscal year	October 1, 2020	September 30, 2021

Long-Term Expected Rate of Return

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 2021 information for a 10-year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater in this assessment.

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.25%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
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%	2.11%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Associates Distressed Securities Index	4.00%	5.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.45%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	4.90%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	25.00%	7.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.85%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-0.70%

Depletion of Plan Assets/GASB Discount Rate

The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.
2. The actuarial present value of projected benefit payments not included in (1), calculated using the municipal bond rate.

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan's fiduciary net position to projected benefit payments and aims to determine a future date, if one exists, when the fiduciary net position is projected to be less than projected benefit payments. If an evaluation of the sufficiency of the projected fiduciary net position compared to projected benefit payments can be made with sufficient reliability without performing a depletion date projection, alternative methods to determine sufficiency may be applied.

In order to determine the discount rate to be used by the employer we have used an alternative method to determine the sufficiency of the fiduciary net position in all future years. Our alternative method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act.

1. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
3. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes.

Therefore, we have used a discount rate of 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

As additional documentation for auditing purposes, we have shown the projection of the Fiduciary Net Position in the following exhibit ("Projection of Fiduciary Net Position").

Projection of Fiduciary Net Position

Calendar Year Ending	Projected Beginning Fiduciary Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings	Projected Ending Fiduciary Net Position
	(a)	(b)	(c)	(d)	(e)	(a)+(b)-(c)- (d)+(e)
2021	\$45,924,499	\$1,684,172	\$3,098,831	\$45,924	\$3,435,776	\$47,899,692
2022	47,899,692	1,750,334	2,710,172	47,900	3,602,784	50,494,738
2023	50,494,737	1,661,532	3,113,645	50,495	3,781,546	52,773,675
2024	52,773,676	1,594,719	3,300,097	52,774	3,945,213	54,960,737
2025	54,960,738	1,544,580	3,461,685	54,961	4,103,450	57,092,122
2026	57,092,122	1,495,160	3,672,014	57,092	4,255,666	59,113,842
2027	59,113,842	1,457,396	3,874,333	59,114	4,400,285	61,038,076
2028	61,038,075	1,424,039	4,040,593	61,038	4,539,008	62,899,491
2029	62,899,491	1,391,719	4,210,754	62,899	4,672,853	64,690,410
2030	64,690,409	1,364,003	4,411,146	64,690	4,800,387	66,378,963
2031	66,378,962	1,342,640	4,644,107	66,379	4,919,166	67,930,282
2032	67,930,282	1,323,360	4,880,379	67,930	5,027,476	69,332,809
2033	69,332,808	1,307,810	5,005,323	69,333	5,128,774	70,694,736
2034	70,694,736	1,298,539	5,107,081	70,695	5,228,088	72,043,587
2035	72,043,588	1,289,283	5,205,401	72,044	5,326,538	73,381,964
2036	73,381,964	1,282,819	5,283,472	73,382	5,425,051	74,732,980
2037	74,732,980	1,278,090	5,368,695	74,733	5,524,322	76,091,964
2038	76,091,963	1,276,923	5,433,130	76,092	5,625,107	77,484,771
2039	77,484,772	1,276,650	5,577,423	77,485	5,725,515	78,832,029
2040	78,832,029	1,277,257	5,643,966	78,832	5,825,397	80,211,885
2041	80,211,885	1,277,822	5,734,196	80,212	5,926,870	81,602,169
2042	81,602,169	426,597	5,759,276	81,602	5,999,789	82,187,677
2043	82,187,677	402,892	5,780,334	82,188	6,042,596	82,770,643

2044	82,770,643	376,654	5,847,789	82,771	6,083,385	83,300,122
2045	83,300,123	351,923	5,895,285	83,300	6,120,911	83,794,372
2046	83,794,372	324,254	6,019,002	83,794	6,152,808	84,168,638
2047	84,168,638	295,065	6,191,145	84,169	6,173,728	84,362,117
2048	84,362,118	269,176	6,258,496	84,362	6,184,947	84,473,383
2049	84,473,383	244,513	6,284,353	84,473	6,191,514	84,540,584
2050	84,540,584	220,935	6,306,685	84,541	6,194,907	84,565,200
2051	84,565,199	199,636	6,349,898	84,565	6,194,370	84,524,742
2052	84,524,742	179,402	6,396,817	84,525	6,188,792	84,411,594
2053	84,411,594	159,595	6,449,616	84,412	6,177,488	84,214,649
2054	84,214,649	139,913	6,518,703	84,215	6,159,216	83,910,860
2055	83,910,860	123,642	6,528,798	83,911	6,135,156	83,556,949
2056	83,556,950	108,206	6,544,075	83,557	6,107,126	83,144,650
2057	83,144,650	93,384	6,527,619	83,145	6,075,868	82,703,138
2058	82,703,138	79,787	6,493,745	82,703	6,043,086	82,249,563
2059	82,249,563	66,713	6,464,804	82,250	6,009,223	81,778,445
2060	81,778,446	55,647	6,401,688	81,778	5,975,377	81,326,004
2061	81,326,003	45,646	6,325,272	81,326	5,943,486	80,908,537
2062	80,908,537	37,043	6,215,025	80,909	5,915,566	80,565,212
2063	80,565,211	29,316	6,097,424	80,565	5,893,585	80,310,123
2064	80,310,123	23,682	5,956,199	80,310	5,879,266	80,176,562
2065	80,176,561	18,767	5,809,508	80,177	5,874,409	80,180,052
2066	80,180,052	14,302	5,660,977	80,180	5,880,048	80,333,245
2067	80,333,246	10,650	5,504,003	80,333	5,897,405	80,656,965
2068	80,656,964	7,740	5,338,101	80,657	5,928,076	81,174,022
2069	81,174,021	5,392	5,164,878	81,174	5,973,727	81,907,088
2070	81,907,089	3,820	4,980,148	81,907	6,036,245	82,885,099
2071	82,885,099	2,402	4,793,684	82,885	6,117,441	84,128,373
2072	84,128,372	1,507	4,598,409	84,128	6,219,134	85,666,476
2073	85,666,475	910	4,398,867	85,666	6,343,394	87,526,246
2074	87,526,246	436	4,197,301	87,526	6,492,169	89,734,024
2075	89,734,023	163	3,991,914	89,734	6,667,529	92,320,067

2076	92,320,068	0	3,784,212	92,320	6,871,714	95,315,250
2077	95,315,250	0	3,572,795	95,315	7,107,123	98,754,263
2078	98,754,263	0	3,361,501	98,754	7,376,242	102,670,250
2079	102,670,249	0	3,150,677	102,670	7,681,575	107,098,477
2080	107,098,477	0	2,940,754	107,098	8,025,787	112,076,412
2081	112,076,412	0	2,732,054	112,076	8,411,709	117,643,991
2082	117,643,990	0	2,525,235	117,644	8,842,353	123,843,464
2083	123,843,464	0	2,321,060	123,843	9,320,898	130,719,459
2084	130,719,459	0	2,120,416	130,719	9,850,702	138,319,026
2085	138,319,026	0	1,924,402	138,319	10,435,298	146,691,603
2086	146,691,603	0	1,734,253	146,692	11,078,395	155,889,053
2087	155,889,053	0	1,551,166	155,889	11,783,888	165,965,886
2088	165,965,885	0	1,376,243	165,966	12,555,876	176,979,552
2089	176,979,552	0	1,210,456	176,980	13,398,689	188,990,805
2090	188,990,805	0	1,054,658	188,991	14,316,908	202,064,064
2091	202,064,065	0	909,654	202,064	15,315,397	216,267,744
2092	216,267,744	0	776,041	216,268	16,399,331	231,674,766
2093	231,674,767	0	654,244	231,675	17,574,234	248,363,082
2094	248,363,082	0	544,520	248,363	18,846,016	266,416,215
2095	266,416,215	0	446,924	266,416	20,221,022	285,923,897
2096	285,923,897	0	361,308	285,924	21,706,072	306,982,737
2097	306,982,737	0	287,304	306,983	23,308,519	329,696,969
2098	329,696,970	0	224,387	329,697	25,036,300	354,179,186
2099	354,179,186	0	171,887	354,179	26,897,994	380,551,114
2100	380,551,114	0	128,969	380,551	28,902,877	408,944,471

Changes in Net Pension Liability / (Asset)

Changes in Net Pension Liability / (Asset)	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) - (b)
Balances as of December 31, 2019	\$43,763,943	\$41,700,563	\$2,063,380
Changes of the year:			
Service cost	1,383,011		1,383,011
Interest on total pension liability	3,584,119		3,584,119
Effect of plan changes	0		0
Effect of economic/demographic gains or losses	(221,366)		(221,366)
Effect of assumptions changes or inputs	2,722,156		2,722,156
Refund of contributions	(166,438)	(166,438)	0
Benefit payments	(1,666,387)	(1,666,387)	0
Administrative expenses		(33,604)	33,604
Member contributions		724,821	(724,821)
Net investment income		4,307,840	(4,307,840)
Employer contributions		1,055,136	(1,055,136)
Other	0	2,568	(2,568)
Balances as of December 31, 2020	\$49,399,037	\$45,924,499	\$3,474,538

Sensitivity Analysis

The following presents the net pension liability of the employer, calculated using the discount rate of 7.60%, as well as what the Uvalde 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 (8.60%) than the current rate.

	1% Decrease 6.60 %	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$55,678,574	\$49,399,037	\$44,139,714
Fiduciary net position	45,924,499	45,924,499	45,924,499
Net pension liability/(asset)	\$9,754,075	\$3,474,538	(\$1,784,785)

Pension Expense / (Income)

Pension Expense / (Income)

**January 1, 2020 to
December 31, 2020**

Service cost	\$1,383,011
Interest on total pension liability	3,584,119
Effect of plan changes	0
Administrative expenses	33,604
Member contributions	(724,821)
Expected investment return net of investment expenses	(3,374,414)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(42,876)
Recognition of assumption changes or inputs	732,471
Recognition of investment gains or losses	(429,366)
Other	(2,568)
Pension expense	\$1,159,160

As of September 30, 2021, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/Outflows of Resources

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$191,062	\$0
Changes of assumptions	0	2,041,617
Net difference between projected and actual earnings	1,498,688	0
Contributions made subsequent to measurement date	N/A	\$1740,419

Amounts currently reported as 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 ending December 31:

2021	\$139,456
2022	559,654
2023	(160,557)
2024	(186,686)
2025	0
Thereafter	0

Schedule of Deferred Inflows and Outflows of Resources

Expense / (Income) Calculation				Balances of Deferred Inflows and Outflows as of 12/31/2020	
Original Amount (a)	Date Established (b)	Original Recognition Period (c)	Amount Recognized for 2019 (a) / (c)	Inflows	Outflows
Investment (gains) or losses					
(\$933,426)	12/31/2020	5.0	(\$186,685)	\$746,741	\$0
(2,995,351)	12/31/2019	5.0	(599,070)	1,797,211	0
3,648,089	12/31/2018	5.0	729,618	0	1,459,235
(2,069,859)	12/31/2017	5.0	(413,972)	413,971	0
203,718	12/31/2016	5.0	40,743	0	0
Economic/demographic (gains) or losses					
(221,366)	12/31/2020	4.0	(55,342)	166,024	0
(37,620)	12/31/2019	4.0	(9,405)	18,810	0
(24,915)	12/31/2018	4.0	(6,229)	6,228	0
112,397	12/31/2017	4.0	28,100	0	0
Assumption changes or inputs					
2,722,156	12/31/2020	4.0	680,539	0	2,041,617
0	12/31/2019	4.0	0	0	0
0	12/31/2018	4.0	0	0	0
207,731	12/31/2017	4.0	51,932	0	0

Schedule of Changes in Net Pension Liability and Related Ratios

	Year Ended December 31							2013 - 2010
	2020	2019	2018	2017	2016	2015	2014	
Total Pension Liability								
Service cost	\$1,383,011	\$1,344,316	\$1,261,703	\$1,276,448	\$1,250,557	\$1,104,937	\$1,058,002	N/A
Interest on total pension liability	3,584,119	3,350,532	3,128,399	2,892,635	2,672,417	2,501,430	2,338,210	N/A
Effect of plan changes	0	0	0	0	0	(173,311)	0	N/A
Effect of assumption changes or inputs	2,722,156	0	0	207,731	0	357,564	0	N/A
Effect of economic/demographic (gains) or losses	(221,366)	(37,620)	(24,915)	112,397	(410,538)	(296,600)	(226,963)	N/A
Benefit payments/refunds of contributions	<u>(1,832,825)</u>	<u>(1,792,232)</u>	<u>(1,621,923)</u>	<u>(1,507,889)</u>	<u>(1,408,140)</u>	<u>(1,321,783)</u>	<u>(1,215,361)</u>	<u>N/A</u>
Net change in total pension liability	5,635,094	2,864,996	2,743,264	2,981,322	2,104,297	2,172,237	1,953,888	<u>N/A</u>
Total pension liability, beginning	<u>43,763,943</u>	<u>40,898,947</u>	<u>38,155,683</u>	<u>35,174,361</u>	<u>33,070,064</u>	<u>30,897,827</u>	<u>28,943,939</u>	<u>N/A</u>
Total pension liability, ending (a)	<u>\$49,399,037</u>	<u>\$43,763,944</u>	<u>\$40,898,947</u>	<u>\$38,155,683</u>	<u>\$35,174,361</u>	<u>\$33,070,064</u>	<u>\$30,897,826</u>	<u>N/A</u>
Fiduciary Net Position								
Employer contributions	\$1,055,136	\$985,572	\$947,705	\$926,498	\$899,467	\$856,047	\$810,648	N/A
Member contributions	724,821	706,143	688,943	685,945	656,481	607,541	598,882	N/A
Investment income net of investment expenses	4,307,840	5,900,519	(682,098)	4,655,770	2,203,508	(204,906)	1,878,789	N/A
Benefit payments/refunds of contributions	(1,832,825)	(1,792,232)	(1,621,923)	(1,507,889)	(1,408,140)	(1,321,783)	(1,215,361)	N/A
Administrative expenses	(33,604)	(31,777)	(28,859)	(24,355)	(23,933)	(21,377)	(22,136)	N/A
Other	<u>2,568</u>	<u>2,368</u>	<u>4,117</u>	<u>1,172</u>	<u>(197,256)</u>	<u>178,746</u>	<u>(200,195)</u>	<u>N/A</u>
Net change in fiduciary net position	4,223,936	5,770,594	(692,114)	4,737,141	2,130,128	94,267	1,850,625	N/A
Fiduciary net position, beginning	<u>41,700,563</u>	<u>35,929,970</u>	<u>36,622,084</u>	<u>31,884,943</u>	<u>29,754,815</u>	<u>29,660,547</u>	<u>27,809,922</u>	<u>N/A</u>
Fiduciary net position, ending (b)	<u>\$45,924,499</u>	<u>\$41,700,564</u>	<u>\$35,929,970</u>	<u>\$36,622,084</u>	<u>\$31,884,943</u>	<u>\$29,754,814</u>	<u>\$29,660,548</u>	<u>N/A</u>
Net pension liability / (asset), ending = (a) - (b)	<u>\$3,474,538</u>	<u>\$2,063,380</u>	<u>\$4,968,977</u>	<u>\$1,533,600</u>	<u>\$3,289,419</u>	<u>\$3,315,251</u>	<u>\$1,237,278</u>	<u>N/A</u>
Fiduciary net position as a % of total pension liability	92.97%	95.29%	87.85%	95.98%	90.65%	89.98%	96.00%	N/A
Pensionable covered payroll	\$10,354,592	\$10,087,761	\$9,842,046	\$9,694,913	\$9,378,300	\$8,679,159	\$8,082,030	N/A
Net pension liability/(asset) as % of covered payroll	33.56%	20.45%	50.49%	15.82%	35.07%	38.20%	15.31%	N/A

Schedule of Employer Contributions

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2011	\$580,261	\$580,261	\$0	\$6,731,528	8.6%
2012	655,883	655,883	0	7,183,718	9.1%
2013	733,210	733,210	0	7,734,279	9.5%
2014	810,648	810,648	0	8,082,030	10.0%
2015	855,765	856,047	(282)	8,679,159	9.9%
2016	899,379	899,467	(88)	9,378,300	9.6%
2017	925,864	926,498	(634)	9,694,913	9.6%
2018	947,705	947,705	0	9,842,046	9.6%
2019	985,572	985,572	0	10,087,761	9.8%
2020	1,055,136	1,055,136	0	10,354,592	10.2%

Notes to Schedule

Valuation Date: Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method Remaining	Level percentage of payroll, closed
Amortization Period Asset	20.0 years (based on contribution rate calculated in 12/31/2020 valuation)
Valuation Method Inflation	5-year smoothed market
Salary Increases Investment	2.50%
Rate of Return Retirement	Varies by age and service. 4.6% average over career including inflation.
Age	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected.
	2017: New mortality assumptions were reflected.
	2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions were reflected in the Schedule.
	2016: No changes in plan provisions were reflected in the Schedule.
	2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.
	2018: No changes in plan provisions were reflected in the Schedule.
	2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule

Appendix A- GASB 68 Plan Description for Uvalde County

A description of the pension plan pursuant to Paragraph 40 of GASB Statement No. 68 is as follows:

- a. Uvalde County participates in the Texas County & District Retirement System (TCDRS), which is a statewide, agent multiple-employer, public employee retirement system.
- b. A brief description of benefit terms:
 - 1) All full- and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.
 - 2) The plan provides retirement, disability and survivor benefits.
 - 3) TCERS is a savings-based plan. For the county's plan, 7% of each employee's pay is deposited into his or her TCERS account. By law, employee accounts earn 7% interest on beginning of year balances annually. At retirement, the account is matched at an employer set percentage (current match is 200%) and is then converted to an annuity.
 - 4) There are no automatic COLAs. Each year, the county may elect an ad hoc COLA for its retirees (if any). There are two COLA types, each limited by actual inflation.
 - 5) Benefit terms are established under the TCERS Act. They may be amended as of Jan. 1 each year, but must remain in conformity with the Act.
- c. Membership information is shown in the chart below.
- d. The county's contribution rate is calculated annually on an actuarial basis, although the employer may elect to contribute at a higher rate. The Uvalde County contribution rate is based on the TCERS funding policy adopted by the TCERS Board of Trustees and must conform with the TCERS Act. The employee contribution rates are set by the county and are currently 7%. Contributions to the pension plan from the county for 2020 are shown in the Schedule of Employer Contributions.
- e. The most recent comprehensive annual financial report for TCERS can be found at the following link, www.tcdrs.org.

Membership Information

Members	Dec.31, 2019	Dec.31, 2020
Number of inactive employees entitled to but not yet receiving benefits:	193	220
Number of active employees:	278	253
Average monthly salary:	\$3,224	\$3,312
Average age:	45.25	45.29
Average length of service in years:	9.75	9.62

Inactive Employees (or their Beneficiaries) Receiving Benefits

Number of benefit recipients:	120	130
Average monthly benefit:	\$1,129	\$1,206

Appendix B-Actuarial Methods and Assumptions Used for GASB Calculations

All actuarial methods and assumptions used for this GASB analysis were the same as those used in the December 31, 2020 funding valuation (see Appendix C, following, for details), except as noted below and throughout this report. Please see the Uvalde County December 31, 2020 Summary Valuation Report for further details.

The following are the key assumptions and methods used in this GASB analysis.

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Normal
Amortization Method	
Recognition of economic/demographic gains or losses	Straight-Line amortization over Expected Working Life
Recognition of assumptions changes or inputs	Straight-Line amortization over Expected Working Life
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	Same as funding valuation: See Appendix C
Salary Increases Investment	Same as funding valuation: See Appendix C
Rate of Return Cost-of-Living	7.60% (Gross of administrative expenses)
Adjustments	Cost-of-Living Adjustments for Uvalde County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Same as funding valuation: See Appendix C
Turnover	Same as funding valuation: See Appendix C
Mortality	Same as funding valuation: See Appendix C

Appendix C-Actuarial Methods and Assumptions Used for Funding Valuation

Except where indicated in the section of this GASB 68 report entitled "Actuarial Methods and Assumptions Used for GASB Calculations", the assumptions used in this analysis for the December 31, 2020 financial reporting metrics are the same as those used in the December 31, 2020 actuarial valuation analysis for Uvalde County.

The following is a description of the assumptions used in the December 31, 2020 actuarial valuation analysis for Uvalde County. This information may also be found in the Uvalde County December 31, 2020 Summary Valuation Report.

Economic Assumptions

TCDRS system-wide economic assumptions:

Real rate of return	5.00%
Inflation	2.50%
Long-term investment return	7.50%

The assumed long-term investment return of 7.5% is net after investment and administrative expenses. It is assumed returns will equal the nominal annual rate of 7.5% for calculating the actuarial accrued liability and the normal cost contribution rate for the retirement plan of each participating employer.

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.00% (made up of 2.50% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee. (See Table 1 for Merit Salary Increases.)

Employer-specific economic assumptions:

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

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

Table 1
Merit Salary Increases*

Years of Service	Entry Age			
	Before 30	Ages 30-39	Ages 40-49	50 and later
0	5.00%	4.50%	4.00%	3.50%
1	4.25	3.75	3.25	2.75
2	3.85	3.35	2.85	2.35
3	3.50	3.00	2.50	2.00
4	3.15	2.65	2.25	1.85
5	2.90	2.55	2.15	1.70
6	2.65	2.30	1.95	1.55
7	2.45	2.10	1.75	1.40
8	2.30	1.95	1.60	1.25
9	2.15	1.80	1.45	1.10
10	2.00	1.70	1.40	1.05
11	1.90	1.60	1.25	1.00
12	1.80	1.50	1.15	0.95
13	1.70	1.40	1.05	0.90
14	1.60	1.30	0.95	0.85
15	1.50	1.23	0.90	0.80
16	1.40	1.15	0.85	0.75
17	1.30	1.05	0.80	0.70
18	1.23	0.97	0.75	0.65
19	1.15	0.90	0.70	0.60
20	1.10	0.85	0.65	0.55
21	1.05	0.80	0.60	0.50
22	1.00	0.75	0.55	0.50
23	0.95	0.70	0.50	0.50
24	0.90	0.65	0.50	0.50
25	0.85	0.60	0.50	0.50
26	0.80	0.60	0.50	0.50
27	0.75	0.60	0.50	0.50
28	0.70	0.60	0.50	0.50
29	0.65	0.60	0.50	0.50
30 & Up	0.60	0.60	0.50	0.50

Demographic Assumptions

TCDRS system-wide demographic assumptions:

Replacement of Terminated Members - New employees are assumed to replace any terminated members and have similar entry ages.

Disability - The rates of disability used in this valuation are illustrated in Table 2. Members who become disabled are eligible to commence benefit payments regardless of age. Rates of disability are in a custom table based on TCDRS experience.

**Table 2
Annual Rates of Disability***

Age	Work Related Male and Female	All Other Causes Male and Female
less than 25	0.000%	0.000%
25	0.000	0.000
26	0.000	0.000
27	0.000	0.000
28	0.000	0.008
29	0.000	0.008
30	0.000	0.009
31	0.000	0.010
32	0.000	0.010
33	0.000	0.011
34	0.000	0.014
35	0.001	0.018
36	0.001	0.022
37	0.002	0.028
38	0.002	0.033
39	0.002	0.038
40	0.002	0.042
41	0.003	0.047
42	0.003	0.053

Age	Work Related Male and Female	All Other Causes Male and Female
43	0.004%	0.058%
44	0.004	0.063
45	0.004	0.069
46	0.005	0.076
47	0.006	0.084
48	0.007	0.095
49	0.009	0.109
50	0.010	0.125
51	0.012	0.142
52	0.013	0.162
53	0.015	0.183
54	0.018	0.203
55	0.018	0.222
56	0.018	0.238
57	0.018	0.250
58	0.018	0.259
59	0.018	0.270
60 & Above	0.018	0.000

Mortality

Depositing members	90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.
Service retirees, beneficiaries and non-depositing members	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Disabled retirees	130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

Family Composition - For current retirees, beneficiary information is supplied by TCDRS. For purposes of calculating the Survivor Benefit for current depositing and non-depositing members, male members are assumed to have a female beneficiary who is three years younger. Female members are assumed to have a male beneficiary who is three years older.

Service Retirement - Members eligible for service retirement are assumed to retire at the rates shown in Table 3.

Table 3
Annual Rates of Service Retirement*

Age	Male	Female
40-44	4.5%	4.5%
45-49	9.0	9.0
50	10.0	10.0
51	9.0	9.0
52	9.0	9.0
53	9.0	9.0
54	10.0	10.0
55	10.0	10.0
56	10.0	10.0
57	10.0	10.0
58	12.0	12.0
59	12.0	12.0
60	12.0	12.0
61	12.0	12.0

Age	Male	Female
62	20.0%	20.0%
63	15.0	15.0
64	15.0	15.0
65	25.0	25.0
66	25.0	25.0
67	22.0	22.0
68	20.0	20.0
69	20.0	20.0
70	22.0	22.0
71	22.0	22.0
72	22.0	22.0
73	22.0	22.0
74	22.0	22.0

Employer-specific demographic assumptions:

Other Terminations of Employment - The rate of assumed future termination from active participation in the plan for reasons other than death, disability or retirement are illustrated in Table 4. The rates vary by length of service, entry-age group (age at hire) and gender. No termination after eligibility for retirement is assumed.

Table 4
Annual Rates of Termination

Years of Service	Entry Age 20		Entry Age 30		Entry Age 40		Entry Age 50	
	Male	Female	Male	Female	Male	Female	Male	Female
0	36.7%	39.8%	30.6%	33.2%	26.1%	28.2%	24.5%	26.5%
1	25.1	27.3	21.1	22.9	17.9	19.5	16.9	18.3
2	18.7	20.2	15.8	17.2	13.4	14.6	12.7	13.8
3	14.9	16.1	12.7	13.8	10.8	11.7	10.1	11.0
4	12.2	13.3	10.6	11.4	9.0	9.7	8.5	9.1
5	10.9	11.9	9.5	10.3	8.0	8.8	7.6	8.3
6	9.7	10.5	8.5	9.1	7.2	7.8	6.7	7.4
7	8.6	9.4	7.6	8.3	6.5	7.0	6.1	6.6
8	7.2	7.7	6.4	6.8	5.4	5.8	5.1	5.5
9	6.8	7.4	6.2	6.6	5.2	5.6	5.0	5.3
10	6.1	6.5	5.5	5.9	4.6	5.1	4.4	4.7
11	5.3	5.7	4.8	5.3	4.2	4.5	3.9	4.2
12	4.8	5.2	4.4	4.8	3.7	4.1	3.5	3.9
13	4.3	4.6	4.0	4.4	3.4	3.7	3.2	3.5
14	3.9	4.1	3.6	3.9	3.1	3.3	2.9	3.1
15	3.3	3.6	3.2	3.4	2.6	3.0	2.5	2.8
16	2.9	3.1	2.8	3.0	2.3	2.5	2.2	2.4
17	2.5	2.8	2.4	2.6	2.1	2.2	2.0	2.1
18	2.2	2.3	2.1	2.3	1.8	2.0	1.7	1.9
19	1.9	2.1	1.9	2.1	1.7	1.8	1.5	1.7
20	1.7	2.0	1.7	2.0	1.5	1.6	1.4	1.5
21	1.6	1.8	1.6	1.8	1.4	1.5	1.3	1.4
22	1.4	1.7	1.4	1.7	1.2	1.3	1.2	1.3
23	1.4	1.5	1.4	1.5	1.1	1.3	1.1	1.2
24	1.3	1.4	1.3	1.4	1.1	1.2	1.1	1.1
25	1.2	1.3	1.2	1.3	1.0	1.1	1.0	1.1
26	1.2	1.2	1.2	1.2	1.0	1.1	1.0	1.0
27	1.1	1.1	1.1	1.1	0.9	1.0	0.9	0.9
28	1.0	1.0	1.0	1.0	0.8	0.9	0.8	0.8
29	1.0	0.9	1.0	0.9	0.8	0.9	0.8	0.7
30 & Later	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Withdrawals - Members who terminate may either elect to leave their account with TCDRS or withdraw their funds. The probability that a member elects a withdrawal varies by length of service and vesting schedule. Rates applied to your plan are shown in Table 5. For non-depositing members who are not vested, 100% are assumed to elect a withdrawal.

**Table 5
Probability of Withdrawal**

Years of Service	Probability	Years of Service	Probability
0	100%	15	40
1	100	16	38
2	100	17	36
3	100	18	33
4	100	19	30
5	100	20	28
6	100	21	26
7	100	22	24
8	47	23	22
9	46	24	20
10	45	25	18
11	44	26	16
12	43	27	14
13	42	28	12
14	41	29	10

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in Net Pension Liability and Related Ratios

	Year Ended December 31							2013 - 2010
	2020	2019	2018	2017	2016	2015	2014	
Total Pension Liability								
Service cost	\$1,383,011	\$1,344,316	\$1,261,703	\$1,276,448	\$1,250,557	\$1,104,937	\$1,058,002	N/A
Interest on total pension liability	3,584,119	3,350,532	3,128,399	2,892,635	2,672,417	2,501,430	2,338,210	N/A
Effect of plan changes	0	0	0	0	0	(173,311)	0	N/A
Effect of assumption changes or inputs	2,722,156	0	0	207,731	0	357,564	0	N/A
Effect of economic/demographic (gains) or losses	(221,366)	(37,620)	(24,915)	112,397	(410,538)	(296,600)	(226,963)	N/A
Benefit payments/refunds of contributions	<u>(1,832,825)</u>	<u>(1,792,232)</u>	<u>(1,621,923)</u>	<u>(1,507,889)</u>	<u>(1,408,140)</u>	<u>(1,321,783)</u>	<u>(1,215,361)</u>	<u>N/A</u>
Net change in total pension liability	5,635,094	2,864,996	2,743,264	2,981,322	2,104,297	2,172,237	1,953,888	<u>N/A</u>
Total pension liability, beginning	<u>43,763,943</u>	<u>40,898,947</u>	<u>38,155,683</u>	<u>35,174,361</u>	<u>33,070,064</u>	<u>30,897,827</u>	<u>28,943,939</u>	<u>N/A</u>
Total pension liability, ending (a)	<u>\$49,399,037</u>	<u>\$43,763,944</u>	<u>\$40,898,947</u>	<u>\$38,155,683</u>	<u>\$35,174,361</u>	<u>\$33,070,064</u>	<u>\$30,897,826</u>	<u>N/A</u>
Fiduciary Net Position								
Employer contributions	\$1,055,136	\$985,572	\$947,705	\$926,498	\$899,467	\$856,047	\$810,648	N/A
Member contributions	724,821	706,143	688,943	685,945	656,481	607,541	598,882	N/A
Investment income net of investment expenses	4,307,840	5,900,519	(682,098)	4,655,770	2,203,508	(204,906)	1,878,789	N/A
Benefit payments/refunds of contributions	(1,832,825)	(1,792,232)	(1,621,923)	(1,507,889)	(1,408,140)	(1,321,783)	(1,215,361)	N/A
Administrative expenses	(33,604)	(31,777)	(28,859)	(24,355)	(23,933)	(21,377)	(22,136)	N/A
Other	<u>2,568</u>	<u>2,368</u>	<u>4,117</u>	<u>1,172</u>	<u>(197,256)</u>	<u>178,746</u>	<u>(200,195)</u>	<u>N/A</u>
Net change in fiduciary net position	4,223,936	5,770,594	(692,114)	4,737,141	2,130,128	94,267	1,850,625	N/A
Fiduciary net position, beginning	<u>41,700,563</u>	<u>35,929,970</u>	<u>36,622,084</u>	<u>31,884,943</u>	<u>29,754,815</u>	<u>29,660,547</u>	<u>27,809,922</u>	<u>N/A</u>
Fiduciary net position, ending (b)	<u>\$45,924,499</u>	<u>\$41,700,564</u>	<u>\$35,929,970</u>	<u>\$36,622,084</u>	<u>\$31,884,943</u>	<u>\$29,754,814</u>	<u>\$29,660,548</u>	<u>N/A</u>
Net pension liability / (asset), ending = (a) - (b)	<u>\$3,474,538</u>	<u>\$2,063,380</u>	<u>\$4,968,977</u>	<u>\$1,533,600</u>	<u>\$3,289,419</u>	<u>\$3,315,251</u>	<u>\$1,237,278</u>	<u>N/A</u>
Fiduciary net position as a % of total pension liability	92.97%	95.29%	87.85%	95.98%	90.65%	89.98%	96.00%	N/A
Pensionable covered payroll	\$10,354,592	\$10,087,761	\$9,842,046	\$9,694,913	\$9,378,300	\$8,679,159	\$8,082,030	N/A
Net pension liability/(asset) as % of covered payroll	33.56%	20.45%	50.49%	15.82%	35.07%	38.20%	15.31%	N/A

Schedule of Employer Contributions

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2011	\$580,261	\$580,261	\$0	\$6,731,528	8.6%
2012	655,883	655,883	0	7,183,718	9.1%
2013	733,210	733,210	0	7,734,279	9.5%
2014	810,648	810,648	0	8,082,030	10.0%
2015	855,765	856,047	(282)	8,679,159	9.9%
2016	899,379	899,467	(88)	9,378,300	9.6%
2017	925,864	926,498	(634)	9,694,913	9.6%
2018	947,705	947,705	0	9,842,046	9.6%
2019	985,572	985,572	0	10,087,761	9.8%
2020	1,055,136	1,055,136	0	10,354,592	10.2%

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Non-major Governmental Funds

Special Revenue Funds

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

JUDICIAL, LEGAL, AND FORFEITURE SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

The Stonegarden Grant 2019, the Stonegarden Grant Uvalde, the Stonegarden 7206618, the Border Crime Prosecution Fund, and the Sheriff LEOSE Fund account for grant monies and local contributions to assist the Sheriff's office in combating drugs and other crimes.

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

The pretrial diversion fund monies are used to prevent future criminal activity among certain offenders by diverting them from traditional processing into community supervision and services.

The LBSP 7206618 fund, the LBSP 2021 - #2991106 fund, and the OPSG 2020 – 3045206 fund administers monies used for law enforcement.

SPECIAL REVENUE FUNDS

(continued)

OTHER SPECIAL REVENUE FUNDS

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

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

The County Court preservation, records management, County records management, Archival fee, District Court records archival, District Court preservation, and the District Clerk records management accounts for fees and other funds used for records management purposes.

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

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

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

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

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

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

The HAVA Grant Fund is to purchase electronic voting equipment.

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

The Fairplex Department Fund administers the Fairplex Park.

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

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

Constable No. 1 LEOSE fund and the Constable No. 4 LEOSE funds account for monies to help further the prevention of crime in the county.

Nutrition fund provides nutrition assistance to elderly people.

The Uvalde estate Septic fund is used for permitting septic systems in Uvalde Estates.

The County Court Restitution fund is used to make whole certain crime victims.

The Local Border Security fund is used to help promote border security.

The COVID 19 grant is used to administer monies received to defray costs brought by the onset of the pandemic.

The LEPC grant fund and the Knippa Water & Septics fund monies are used to capitalize on new economic opportunities for the county.

SPECIAL REVENUE FUNDS

(continued)

Capital Projects Funds

The FEMA Disaster fund, the TXCDBG 7218145, the USFWS F20AP00131 (BEAR CREEK) fund, and the CDBG Grant 7218490 fund account for monies to assist in construction needs of the County.

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

	SPECIAL REVENUE						
	BORDER CRIME ARCHIVAL FEE	CONSTABLE NO. 1 PROSE- CUTION LEOSE FUND	CONSTABLE NO. 4 LEOSE FUND	COUNTY ATTORNEY HOT CHECK	COUNTY COURT PRESER- VATION	COUNTY COURT RESTI- TUTION	
ASSETS							
Cash and Cash Equivalents	\$302,831	\$52,102	\$4,322	\$1,112	\$11,101	\$13,100	\$491
Receivables (net of allowance for uncollectibles)							
Total Assets	\$302,831	\$52,102	\$4,322	\$1,112	\$11,101	\$13,100	\$491
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts Payable		\$314					
Bank Overdraft							
Total Liabilities	0	314	0	0	0	0	0
Fund Balances:							
Restricted							
Archives	302,831						
Construction							
County Clerk							
Elections							
Health							
Judicial						13,100	491
Legal				11,101			
Public Safety		51,788	4,322	1,112			
Committed							
Culture and Recreation							
Unassigned							
Total Fund Balances	302,831	51,788	4,322	1,112	11,101	13,100	491
TOTAL LIABILITIES AND FUND BALANCES	\$302,831	\$52,102	\$4,322	\$1,112	\$11,101	\$13,100	\$491

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

(continued)

SPECIAL
REVENUE

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
\$5,738	\$6,940	\$3,735	\$53,057	\$113,991	\$29,316 7,500	\$472	\$8,392	\$5,978
\$5,738	\$6,940	\$3,735	\$53,057	\$113,991	\$36,816	\$472	\$8,392	\$5,978

0	0	0	0	0	0	0	0	0
---	---	---	---	---	---	---	---	---

6,940

5,738	3,735	113,991	36,816	472	8,392	5,978
	53,057					

5,738	6,940	3,735	53,057	113,991	36,816	472	8,392	5,978
\$5,738	\$6,940	\$3,735	\$53,057	\$113,991	\$36,816	\$472	\$8,392	\$5,978

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021
 (continued)

	SPECIAL REVENUE						
	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	\$13,436	\$19,376	\$1,669	\$43,844	\$108,322	\$95,631	\$354
Receivables (net of allowance for uncollectibles)				93,443	66		
Total Assets	\$13,436	\$19,376	\$1,669	\$137,287	\$108,388	\$95,631	\$354
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts Payable						\$26,465	
Bank Overdraft							
Total Liabilities	0	0	0	0	0	26,465	0
Fund Balances:							
Restricted							
Archives							
Construction							
County Clerk							
Elections							
Health				137,287			
Judicial	13,436	19,376	1,669				354
Legal							
Public Safety					108,388	69,166	
Committed							
Culture and Recreation							
Unassigned							
Total Fund Balances	13,436	19,376	1,669	137,287	108,388	69,166	354
TOTAL LIABILITIES AND FUND BALANCES	\$13,436	\$19,376	\$1,669	\$137,287	\$108,388	\$95,631	\$354

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

(continued)

SPECIAL
REVENUE

HAVA GRANT	HISTORICAL COMMISSION	J.P. TECHNOLOGY	JURY	KNIPPA WATER & SEPTICS	LAW LIBRARY	LBSP 2021 #2991106	LBSP 7206618	LEPC GRANT	LOCAL BORDER SECURITY
\$98,297	\$11,154	\$14,940	\$25,943	\$57	\$23,629		\$874	\$46	
\$98,297	\$11,154	\$14,940	\$25,943	\$57	\$23,629	\$0	\$874	\$46	\$0

					\$504				
						18,484			21,956
0	0	0	0	0	504	18,484	0	0	21,956

98,297				57					
		14,940	25,943		23,125		874		
	11,154					(18,484)		46	(21,956)
98,297	11,154	14,940	25,943	57	23,125	(18,484)	874	46	(21,956)
\$98,297	\$11,154	\$14,940	\$25,943	\$57	\$23,629	\$0	\$874	\$46	\$0

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021
 (continued)

	SPECIAL REVENUE					
	NARCOTICS			PRETRIAL		SECURITY
	INTRA- DICTION	NUTRITION PROGRAM	OPSG 2020 #3045206	DIVERSION	RECORDS MANAGEMENT	FEEES FUND
ASSETS						
Cash and Cash Equivalents	\$6,270	\$20,000		\$300	\$170,380	\$21,724
Receivables (net of allowance for uncollectibles)						
Total Assets	<u>\$6,270</u>	<u>\$20,000</u>	<u>\$0</u>	<u>\$300</u>	<u>\$170,380</u>	<u>\$21,724</u>
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable		\$1,524				
Bank Overdraft			35,337			
Total Liabilities	<u>0</u>	<u>1,524</u>	<u>35,337</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:						
Restricted						
Archives					170,380	
Construction						
County Clerk						
Elections						
Health						
Judicial						21,724
Legal				300		
Public Safety	6,270					
Committed						
Culture and Recreation						
Unassigned		18,476	(35,337)			
Total Fund Balances	<u>6,270</u>	<u>18,476</u>	<u>(35,337)</u>	<u>300</u>	<u>170,380</u>	<u>21,724</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$6,270</u>	<u>\$20,000</u>	<u>\$0</u>	<u>\$300</u>	<u>\$170,380</u>	<u>\$21,724</u>

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

(continued)

SPECIAL
REVENUE

SHERIFF COMMISSARY	SHERIFF FEDERAL FORFEITURE	SHERIFF LEOSE	SHERIFF SEIZURE	SHERIFF STATE FORFEITURE	STONE GARDEN 2019	STONE GARDEN 7206618	STONE GARDEN GRANT UVALDE	TOBACCO SETTLEMENT
\$80,220 6,058	\$922	\$6,566	\$28,135	\$12,060			\$1,064	\$96,922
\$86,278	\$922	\$6,566	\$28,135	\$12,060	\$0	\$0	\$1,064	\$96,922

					120,088	5,427		
0	0	0	0	0	120,088	5,427	0	0

								96,922
86,278	922	6,566	28,135	12,060			1,064	
					(120,088)	(5,427)		
86,278	922	6,566	28,135	12,060	(120,088)	(5,427)	1,064	96,922
\$86,278	\$922	\$6,566	\$28,135	\$12,060	\$0	\$0	\$1,064	\$96,922

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021
 (continued)

	SPECIAL REVENUE		CAPITAL PROJECTS			
	UVALDE ESTATES SEPTIC	VICTIMS OF CRIME-DA	FEMA DISASTER	USFWS F20AP00131 (BEAR CREEK)	TXCDBG 7218145	TXCDBG 7218490
ASSETS						
Cash and Cash Equivalents						
Receivables (net of allowance for uncollectibles)	14,675			148,218	5,000	
Total Assets	<u>\$14,675</u>	<u>\$0</u>	<u>\$0</u>	<u>\$148,218</u>	<u>\$5,000</u>	<u>\$0</u>
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable			\$4,570			
Bank Overdraft		7,545	113,031	148,218	35,385	5,000
Total Liabilities	<u>0</u>	<u>7,545</u>	<u>117,601</u>	<u>148,218</u>	<u>35,385</u>	<u>5,000</u>
Fund Balances:						
Restricted						
Archives						
Construction						
County Clerk						
Elections						
Health	14,675					
Judicial						
Legal						
Public Safety						
Committed						
Culture and Recreation						
Unassigned		(7,545)	(117,601)		(30,385)	(5,000)
Total Fund Balances	<u>14,675</u>	<u>(7,545)</u>	<u>(117,601)</u>	<u>0</u>	<u>(30,385)</u>	<u>(5,000)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$14,675</u>	<u>\$0</u>	<u>\$0</u>	<u>\$148,218</u>	<u>\$5,000</u>	<u>\$0</u>

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

TOTAL
NON-MAJOR
GOVERN-
MENTAL

\$1,514,813
274,960

\$1,789,773

\$33,377
510,471

543,848

480,151
0
0
98,297
362,932
135,348
71,342
430,002

11,200
(343,347)

1,245,925

\$1,789,773

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	SPECIAL REVENUE						
	BORDER	CONSTABLE	CONSTABLE	COUNTY	COUNTY	COUNTY	
	CRIME	NO. 1	NO. 4	ATTORNEY	COURT	COURT	
ARCHIVAL	PROSE-	LEOSE	LEOSE	HOT	PRESER-	RESTI-	
FEE	CUTION	FUND	FUND	CHECK	VATION	TUTION	
<i>REVENUES</i>							
Intergovernmental	\$310,216		\$643				
Charges for Services	31,420			38	1,000		
Interest				27			
Miscellaneous							491
Total Revenues	31,420	310,216	0	643	65	1,000	491
<i>EXPENDITURES</i>							
Current:							
General Administration							
Economic Development							
Elections							
Records Management							
Legal							
Check Collection							
Law Library							
Judicial							
District Attorney							
Judicial				315			
Justices of the Peace							
Public Facility							
Fairplex Park							
Public Safety							
Sheriff		321,339					
Emergency Operations							
Culture and Recreation							
Historical Commission							
Health and Welfare							
Health							
Capital Projects -							
Capital Outlay and Other							
Total Expenditures	0	321,339	0	315	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	31,420	(11,123)	0	328	65	1,000	491
<i>OTHER FINANCING SOURCES (USES):</i>							
Transfers In							
Transfers Out							
Total Other Financing Sources (Uses)	0	0	0	0	0	0	0
Net Changes in Fund Balances	31,420	(11,123)	0	328	65	1,000	491
Fund Balances - Beginning	271,411	62,911	4,322	784	11,036	12,100	0
Fund Balances - Ending	\$302,831	\$51,788	\$4,322	\$1,112	\$11,101	\$13,100	\$491

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

SPECIAL
REVENUE

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
					\$15,000			
389	4,510 28	3,551	8,743	96	59 79		3,858	1,425 7
389	4,538	3,551	8,743	96	15,138	0	3,858	1,432

15,440

621

28,159

8,276

3,953 560
110,921

0	15,440	621	3,953	111,481	28,159	0	8,276	0
---	--------	-----	-------	---------	--------	---	-------	---

389	(10,902)	2,930	4,790	(111,385)	(13,021)	0	(4,418)	1,432
-----	----------	-------	-------	-----------	----------	---	---------	-------

				(114,112)				
0	0	0	0	(114,112)	0	0	0	0
389	(10,902)	2,930	4,790	(225,497)	(13,021)	0	(4,418)	1,432
5,349	17,842	805	48,267	339,488	49,837	472	12,810	4,546
\$5,738	\$6,940	\$3,735	\$53,057	\$113,991	\$36,816	\$472	\$8,392	\$5,978

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021
 (continued)

	SPECIAL REVENUE						
	DISTRICT COURT PRESERVATION	DISTRICT COURT RECORDS ARCHIVE	DISTRICT COURT TECHNOLOGY	ECONOMIC DEVELOPMENT FUND	EMPG	FAIRPLEX DEPARTMENT FUND	FAMILY PROTECTION FEE FUND
<i>REVENUES</i>							
Intergovernmental					\$85,720		
Charges for Services	2,836	3,063	429				1,185
Interest				158			
Miscellaneous						217,223	
Total Revenues	2,836	3,063	429	158	85,720	217,223	1,185
<i>EXPENDITURES</i>							
Current:							
General Administration							
Economic Development							
Elections							
Records Management							
Legal							
Check Collection							
Law Library							
Judicial							
District Attorney							
Judicial Justices of the Peace	3,350	1,078	276				1,200
Public Facility							
Fairplex Park						832,359	
Public Safety							
Sheriff							
Emergency Operations					106,876		
Culture and Recreation							
Historical Commission							
Health and Welfare							
Health							
Capital Projects -							
Capital Outlay and Other							
Total Expenditures	3,350	1,078	276	0	106,876	832,359	1,200
Excess (Deficiency) of Revenues Over (Under) Expenditures	(514)	1,985	153	158	(21,156)	(615,136)	(15)
<i>OTHER FINANCING SOURCES (USES):</i>							
Transfers In					59,512	626,000	
Transfers Out							
Total Other Financing Sources (Uses)	0	0	0	0	59,512	626,000	0
Net Changes in Fund Balances	(514)	1,985	153	158	38,356	10,864	(15)
Fund Balances - Beginning	13,950	17,391	1,516	137,129	70,032	58,302	369
Fund Balances - Ending	\$13,436	\$19,376	\$1,669	\$137,287	\$108,388	\$69,166	\$354

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

SPECIAL
REVENUE

HAVA GRANT	HISTORICAL COMMISSION	J.P. TECHNOLOGY	JURY	KNIPPA WATER & SEPTICS	LAW LIBRARY	LBSP 2021 #2991106	LBSP 7206618	LEPC GRANT	LOCAL BORDER SECURITY
\$23,395			\$4,726			\$1,195			
164	15	4,931	2,970		11,305				
	2,000		44	57					
23,559	2,015	4,931	7,740	57	11,305	1,195	0	0	0
48,092									
			8,986		20,277				
		4,178							
						19,679			
48,092	0	4,178	8,986	0	20,277	19,679	0	0	0
(24,533)	2,015	753	(1,246)	57	(8,972)	(18,484)	0	0	0
					25,000				
0	0	0	0	0	25,000	0	0	0	0
(24,533)	2,015	753	(1,246)	57	16,028	(18,484)	0	0	0
122,830	9,139	14,187	27,189	0	7,097	0	874	46	(21,956)
\$98,297	\$11,154	\$14,940	\$25,943	\$57	\$23,125	(\$18,484)	\$874	\$46	(\$21,956)

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021
 (continued)

	SPECIAL REVENUE					
	NARCOTICS			RECORDS		SECURITY
	INTRA- DICTION	NUTRITION PROGRAM	OPSG 2020 #3045206	PRETRIAL DIVERSION	MANAGEMENT	FEES FUND
<i>REVENUES</i>						
Intergovernmental		\$130,042	\$25,108			
Charges for Services				2,550	31,838	751
Interest					253	36
Miscellaneous						
Total Revenues	0	130,042	25,108	2,550	32,091	787
<i>EXPENDITURES</i>						
Current:						
General Administration						
Economic Development						
Elections						
Records Management					19,185	
Legal						
Check Collection						
Law Library				4,000		
Judicial						
District Attorney						
Judicial						
Justices of the Peace						1,128
Public Facility						
Fairplex Park						
Public Safety						
Sheriff			60,445			
Emergency Operations						
Culture and Recreation						
Historical Commission						
Health and Welfare						
Health		437,926				
Capital Projects -						
Capital Outlay and Other						
Total Expenditures	0	437,926	60,445	4,000	19,185	1,128
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(307,884)	(35,337)	(1,450)	12,906	(341)
<i>OTHER FINANCING SOURCES (USES):</i>						
Transfers In		329,584				
Transfers Out						
Total Other Financing Sources (Uses)	0	329,584	0	0	0	0
Net Changes in Fund Balances	0	21,700	(35,337)	(1,450)	12,906	(341)
Fund Balances - Beginning	6,270	(3,224)	0	1,750	157,474	22,065
Fund Balances - Ending	\$6,270	\$18,476	(\$35,337)	\$300	\$170,380	\$21,724

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

SPECIAL
REVENUE

SHERIFF COMMISSARY	SHERIFF FEDERAL FORFEITURE	SHERIFF LEOSE	SHERIFF SEIZURE	SHERIFF STATE FORFEITURE	STONE GARDEN 2019	STONE GARDEN 7206618	STONE GARDEN GRANT UVALDE	TOBACCO SETTLEMENT
		\$3,845			\$79,033			\$62,271
119,442			26,687					
45			1,438	19				
119,487	0	3,845	28,125	19	79,033	0	0	62,271
37,419		6,501	907					
								56,102
					96,434			
37,419	0	6,501	907	0	96,434	0	0	56,102
82,068	0	(2,656)	27,218	19	(17,401)	0	0	6,169
								(20,000)
0	0	0	0	0	0	0	0	(20,000)
82,068	0	(2,656)	27,218	19	(17,401)	0	0	(13,831)
4,210	922	9,222	917	12,041	(102,687)	(5,427)	1,064	110,753
\$86,278	\$922	\$6,566	\$28,135	\$12,060	(\$120,088)	(\$5,427)	\$1,064	\$96,922

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021
 (continued)

	SPECIAL REVENUE		CAPITAL PROJECTS			
	UVALDE ESTATES SEPTIC	VICTIMS OF CRIME-DA	FEMA DISASTER	USFWS	TXCDBG	TXCDBG
				F20AP00131 (BEAR CREEK)		
<i>REVENUES</i>						
Intergovernmental		\$39,632		148,218	\$405,835	\$32,250
Charges for Services						
Interest						
Miscellaneous						
Total Revenues	0	39,632	0	148,218	405,835	32,250
<i>EXPENDITURES</i>						
Current:						
General Administration						
Economic Development						
Elections						
Records Management						
Legal						
Check Collection						
Law Library						
Judicial						
District Attorney		39,516				
Judicial						
Justices of the Peace						
Public Facility						
Fairplex Park						
Public Safety						
Sheriff						
Emergency Operations						12,500
Culture and Recreation						
Historical Commission						
Health and Welfare						
Health						
Capital Projects -						
Capital Outlay and Other			86,823	148,218	416,210	
Total Expenditures	0	39,516	86,823	148,218	416,210	12,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	116	(86,823)	0	(10,375)	19,750
<i>OTHER FINANCING SOURCES (USES):</i>						
Transfers In						
Transfers Out						
Total Other Financing Sources (Uses)	0	0	0	0	0	0
Net Changes in Fund Balances	0	116	(86,823)	0	(10,375)	19,750
Fund Balances - Beginning	14,675	(7,661)	(30,778)	0	(20,010)	(24,750)
Fund Balances - Ending	\$14,675	(\$7,545)	(\$117,601)	\$0	(\$30,385)	(\$5,000)

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

TOTAL
NON-MAJOR
GOVERN-
MENTAL

\$1,367,129
259,063
6,247
219,850

1,852,289

0
48,092
34,625

0
33,263

75,951
6,840
5,306

832,359

450,803
230,297

0

494,028

747,685

2,959,249

(1,106,960)

1,040,096
(134,112)
905,984
(200,976)
1,446,901
\$1,245,925

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

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
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>

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

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

	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

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

UVALDE COUNTY, TEXAS

TXCDBG 7218155

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

	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

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

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

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$30,000	\$30,000	\$31,420	\$1,420
Interest				\$0
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>31,420</u>	<u>1,420</u>
EXPENDITURES				
Current:				
General Administration				
Records Management	30,000	30,000		30,000
Total Expenditures	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>31,420</u>	<u>31,420</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	31,420	31,420
Fund Balances - Beginning	271,411	271,411	271,411	
Fund Balances - Ending	<u>\$271,411</u>	<u>\$271,411</u>	<u>\$302,831</u>	<u>\$31,420</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		\$310,216	\$310,216	\$0
Total Revenues	0	310,216	310,216	0
EXPENDITURES				
Current:				
Public Safety				
Sheriff		321,339	321,339	0
Total Expenditures	0	321,339	321,339	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(11,123)	(11,123)	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	(11,123)	(11,123)	0
Fund Balances - Beginning	62,911	62,911	62,911	
Fund Balances - Ending	\$62,911	\$51,788	\$51,788	\$0

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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$500	\$500		(\$500)
Total Revenues	500	500	0	(500)
EXPENDITURES				
Current:				
Judicial				
Judicial	4,500	4,500		4,500
Total Expenditures	4,500	4,500	0	4,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,000)	(4,000)	0	4,000
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(4,000)	(4,000)	0	4,000
Fund Balances - Beginning	4,322	4,322	4,322	
Fund Balances - Ending	\$322	\$322	\$4,322	\$4,000

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		\$643	\$643	\$0
Total Revenues	0	643	643	0
EXPENDITURES				
Current:				
Judicial				
Judicial	500	500	315	185
Total Expenditures	500	500	315	185
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500)	143	328	185
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(500)	143	328	185
Fund Balances - Beginning	784	784	784	
Fund Balances - Ending	\$284	\$927	\$1,112	\$185

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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$300	\$300	\$38	(\$262)
Interest			27	27
Total Revenues	300	300	65	(235)
EXPENDITURES				
Current:				
Legal				
Check Collection	10,300	10,300		10,300
Total Expenditures	10,300	10,300	0	10,300
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(10,000)	65	10,065
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)	(10,000)	65	10,065
Fund Balances - Beginning	11,036	11,036	11,036	
Fund Balances - Ending	\$1,036	\$1,036	\$11,101	\$10,065

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

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$750	\$750	\$1,000	\$250
Total Revenues	750	750	1,000	250
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)	1,000	12,000
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(11,000)	(11,000)	1,000	12,000
Fund Balances - Beginning	12,100	12,100	12,100	
Fund Balances - Ending	\$1,100	\$1,100	\$13,100	\$12,000

UVALDE COUNTY, TEXAS
COUNTY COURT TECHNOLOGY
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				
Charges for Services	\$750	\$750	\$389	(\$361)
Total Revenues	750	750	389	(361)
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)	389	5,389
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)	389	5,389
Fund Balances - Beginning	5,349	5,349	5,349	
Fund Balances - Ending	\$349	\$349	\$5,738	\$5,389

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

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$8,700	\$8,700	\$4,510	(\$4,190)
Interest	50	50	28	(22)
Total Revenues	<u>8,750</u>	<u>8,750</u>	<u>4,538</u>	<u>(4,212)</u>
EXPENDITURES				
Current:				
General Administration				
Records Management	18,750	18,750	15,440	3,310
Total Expenditures	<u>18,750</u>	<u>18,750</u>	<u>15,440</u>	<u>3,310</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,902)</u>	<u>(902)</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)	(10,902)	(902)
Fund Balances - Beginning	17,842	17,842	17,842	
Fund Balances - Ending	<u>\$7,842</u>	<u>\$7,842</u>	<u>\$6,940</u>	<u>(\$902)</u>

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

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$3,500	\$3,500	\$3,551	\$51
Interest	\$5	\$5		(\$5)
Total Revenues	<u>3,505</u>	<u>3,505</u>	<u>3,551</u>	<u>46</u>
EXPENDITURES				
Current:				
Judicial				
Court Reporters	8,505	8,505	621	7,884
Total Expenditures	<u>8,505</u>	<u>8,505</u>	<u>621</u>	<u>7,884</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,000)</u>	<u>(5,000)</u>	<u>2,930</u>	<u>7,930</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)	(5,000)	2,930	7,930
Fund Balances - Beginning	805	805	805	
Fund Balances - Ending	<u>(\$4,195)</u>	<u>(\$4,195)</u>	<u>\$3,735</u>	<u>\$7,930</u>

UVALDE COUNTY, TEXAS
 COURTHOUSE SECURITY
 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				
Charges for Services	\$13,850	\$13,850	\$8,743	(\$5,107)
Miscellaneous				\$0
Total Revenues	<u>13,850</u>	<u>13,850</u>	<u>8,743</u>	<u>(5,107)</u>
EXPENDITURES				
Current:				
Public Safety				
Sheriff	58,850	58,850	3,953	54,897
Total Expenditures	<u>58,850</u>	<u>58,850</u>	<u>3,953</u>	<u>54,897</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(45,000)</u>	<u>(45,000)</u>	<u>4,790</u>	<u>49,790</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	(45,000)	(45,000)	4,790	49,790
Fund Balances - Beginning	48,267	48,267	48,267	
Fund Balances - Ending	<u>\$3,267</u>	<u>\$3,267</u>	<u>\$53,057</u>	<u>\$49,790</u>

UVALDE COUNTY, TEXAS

COVID 19

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

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		\$379,368	(\$560)	(\$379,928)
Interest		96	96	\$0
Total Revenues	0	379,464	(464)	(379,928)
EXPENDITURES				
Current:				
Public Safety				
Emergency Operations		110,921	110,921	0
Total Expenditures	0	110,921	110,921	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	268,543	(111,385)	(379,928)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out		(114,112)	(114,112)	0
Total Other Financing Sources (Uses)	0	(114,112)	(114,112)	0
Net Changes in Fund Balances	0	154,431	(225,497)	(379,928)
Fund Balances - Beginning	339,488	339,488	339,488	
Fund Balances - Ending	\$339,488	\$493,919	\$113,991	(\$379,928)

UVALDE COUNTY, TEXAS
D.A. ADMINISTRATIVE
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	\$18,586	\$15,000	\$15,000	\$0
Interest		59	59	0
Miscellaneous		79	79	0
Total Revenues	18,586	15,138	15,138	0
EXPENDITURES				
Current:				
Judicial				
District Attorney	38,586	71,061	28,159	42,902
Total Expenditures	38,586	71,061	28,159	42,902
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	(55,923)	(13,021)	42,902
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(20,000)	(55,923)	(13,021)	42,902
Fund Balances - Beginning	49,837	49,837	49,837	
Fund Balances - Ending	\$29,837	(\$6,086)	\$36,816	\$42,902

UVALDE COUNTY, TEXAS

D.A. FEE

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				
Charges for Services				\$0
Interest				0
Total Revenues	0	0	0	0
EXPENDITURES				
Current:				
Judicial				
District Attorney	300	300		300
Total Expenditures	300	300	0	300
Excess (Deficiency) of Revenues Over (Under) Expenditures	(300)	(300)	0	300
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(300)	(300)	0	300
Fund Balances - Beginning	472	472	472	
Fund Balances - Ending	\$172	\$172	\$472	\$300

UVALDE COUNTY, TEXAS
D. A. FORFEITURE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest		\$3,858	\$3,858	\$0
Miscellaneous				0
Total Revenues	0	3,858	3,858	0
EXPENDITURES				
Current				
Judicial				
District Attorney	3,000	11,276	8,276	3,000
Total Expenditures	3,000	11,276	8,276	3,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,000)	(7,418)	(4,418)	3,000
OTHER FINANCING SOURCES (USES):				
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(3,000)	(7,418)	(4,418)	3,000
Fund Balances - Beginning	12,810	12,810	12,810	
Fund Balances - Ending	\$9,810	\$5,392	\$8,392	\$3,000

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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$1,400	\$1,400	\$1,425	\$25
Interest	10	10	7	(3)
Total Revenues	1,410	1,410	1,432	22
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)	1,432	5,432
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)	1,432	5,432
Fund Balances - Beginning	4,546	4,546	4,546	
Fund Balances - Ending	\$546	\$546	\$5,978	\$5,432

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$2,500	\$2,500	\$2,836	\$336
Total Revenues	2,500	2,500	2,836	336
EXPENDITURES				
Current:				
Judicial				
Records Management	15,000	15,000	3,350	11,650
Total Expenditures	15,000	15,000	3,350	11,650
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,500)	(12,500)	(514)	11,986
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)	(514)	11,986
Fund Balances - Beginning	13,950	13,950	13,950	
Fund Balances - Ending	\$1,450	\$1,450	\$13,436	\$11,986

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$2,500	\$2,500	\$3,063	\$563
Total Revenues	2,500	2,500	3,063	563
EXPENDITURES				
Current:				
Judicial				
Records Management	19,000	19,000	1,078	17,922
Total Expenditures	19,000	19,000	1,078	17,922
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,500)	(16,500)	1,985	18,485
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)	1,985	18,485
Fund Balances - Beginning	17,391	17,391	17,391	
Fund Balances - Ending	\$891	\$891	\$19,376	\$18,485

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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$200	\$200	\$429	\$229
Total Revenues	200	200	429	229
EXPENDITURES				
Current:				
Judicial				
Judicial	1,400	1,400	276	1,124
Total Expenditures	1,400	1,400	276	1,124
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,200)	(1,200)	153	1,353
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)	153	1,353
Fund Balances - Beginning	1,516	1,516	1,516	
Fund Balances - Ending	\$316	\$316	\$1,669	\$1,353

UVALDE COUNTY, TEXAS
 ECONOMIC DEVELOPMENT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Interest	\$300	\$364	\$158	(\$206)
Miscellaneous				0
Total Revenues	300	364	158	(206)
EXPENDITURES				
Current				
General Administration				
Economic Development	38,700	38,700		38,700
Total Expenditures	38,700	38,700	0	38,700
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,400)	(38,336)	158	38,494
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)	(38,336)	158	38,494
Fund Balances - Beginning	137,129	137,129	137,129	
Fund Balances - Ending	\$98,729	\$98,793	\$137,287	\$38,494

UVALDE COUNTY, TEXAS

EMPG

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

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$41,250	\$85,721	\$85,721	\$0
Total Revenues	41,250	85,721	85,721	0
EXPENDITURES				
Current:				
Public Safety				
Emergency Operations	105,762	108,298	106,876	1,422
Total Expenditures	105,762	108,298	106,876	1,422
Excess (Deficiency) of Revenues Over (Under) Expenditures	(64,512)	(22,577)	(21,155)	1,422
OTHER FINANCING SOURCES (USES):				
Transfers In	59,512	59,512	59,512	0
Total Other Financing Sources (Uses)	59,512	59,512	59,512	0
Net Changes in Fund Balances	(5,000)	36,935	38,357	1,422
Fund Balances - Beginning	70,032	70,032	70,032	
Fund Balances - Ending	\$65,032	\$106,967	\$108,389	\$1,422

UVALDE COUNTY, TEXAS
 FAIRPLEX DEPARTMENT FUND
 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				
Miscellaneous	\$248,000	\$257,649	\$217,223	(\$40,426)
Total Revenues	248,000	257,649	217,223	(40,426)
EXPENDITURES				
Current:				
Public Facility				
Fairplex Park	876,275	877,393	832,359	45,034
Total Expenditures	876,275	877,393	832,359	45,034
Excess (Deficiency) of Revenues Over (Under) Expenditures	(628,275)	(619,744)	(615,136)	4,608
OTHER FINANCING SOURCES (USES):				
Transfers In	626,000	626,000	626,000	0
Transfers Out				0
Total Other Financing Sources (Uses)	626,000	626,000	626,000	0
Net Changes in Fund Balances	(2,275)	6,256	10,864	4,608
Fund Balances - Beginning	58,302	58,302	58,302	
Fund Balances - Ending	\$56,027	\$64,558	\$69,166	\$4,608

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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$900	\$900	\$1,185	\$285
Total Revenues	900	900	1,185	285
EXPENDITURES				
Current:				
Judicial				
Judicial	1,900	1,900	1,200	700
Total Expenditures	1,900	1,900	1,200	700
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000)	(1,000)	(15)	985
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)	(15)	985
Fund Balances - Beginning	369	369	369	
Fund Balances - Ending	(\$631)	(\$631)	\$354	\$985

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

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		\$23,396	\$23,395	(\$1)
Interest		164	164	\$0
Total Revenues	0	23,560	23,559	(1)
EXPENDITURES				
Current:				
General Administration				
Elections	18,000	57,875	48,092	9,783
Total Expenditures	18,000	57,875	48,092	9,783
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,000)	(34,315)	(24,533)	9,782
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(18,000)	(34,315)	(24,533)	9,782
Fund Balances - Beginning	122,830	122,830	122,830	
Fund Balances - Ending	\$104,830	\$88,515	\$98,297	\$9,782

UVALDE COUNTY, TEXAS
HISTORICAL COMMISSION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Interest			\$15	\$15
Miscellaneous	2,000	2,000	2,000	0
Total Revenues	2,000	2,000	2,015	15
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)	(8,000)	2,015	10,015
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(8,000)	(8,000)	2,015	10,015
Fund Balances - Beginning	9,139	9,139	9,139	
Fund Balances - Ending	\$1,139	\$1,139	\$11,154	\$10,015

UVALDE COUNTY, TEXAS
 J.P. TECHNOLOGY
 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				
Charges for Services	\$11,000	\$11,000	\$4,931	(\$6,069)
Interest				\$0
Miscellaneous				\$0
Total Revenues	11,000	11,000	4,931	(6,069)
EXPENDITURES				
Current:				
Judicial				
Justices of the Peace	21,000	21,000	4,178	16,822
Total Expenditures	21,000	21,000	4,178	16,822
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(10,000)	753	10,753
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)	(10,000)	753	10,753
Fund Balances - Beginning	14,187	14,187	14,187	
Fund Balances - Ending	\$4,187	\$4,187	\$14,940	\$10,753

UVALDE COUNTY, TEXAS

JURY

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

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$3,200	\$3,351	\$2,969	(\$382)
Intergovernmental	4,000	4,726	4,726	0
Interest		45	45	0
Total Revenues	<u>7,200</u>	<u>8,122</u>	<u>7,740</u>	<u>(382)</u>
EXPENDITURES				
Current:				
Judicial				
Jury	22,200	22,200	8,986	13,214
Total Expenditures	<u>22,200</u>	<u>22,200</u>	<u>8,986</u>	<u>13,214</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(15,000)</u>	<u>(14,078)</u>	<u>(1,246)</u>	<u>12,832</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	(15,000)	(14,078)	(1,246)	12,832
Fund Balances - Beginning	27,189	27,189	27,189	
Fund Balances - Ending	<u>\$12,189</u>	<u>\$13,111</u>	<u>\$25,943</u>	<u>\$12,832</u>

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

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$10,900	\$10,900	\$11,305	\$405
Total Revenues	10,900	10,900	11,305	405
EXPENDITURES				
Current:				
Legal				
Law Library	36,000	36,000	20,277	15,723
Total Expenditures	36,000	36,000	20,277	15,723
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,100)	(25,100)	(8,972)	16,128
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)	16,028	16,128
Fund Balances - Beginning	7,097	7,097	7,097	
Fund Balances - Ending	\$6,997	\$6,997	\$23,125	\$16,128

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		\$1,195	\$1,195	\$0
Total Revenues	0	1,195	1,195	0
EXPENDITURES				
Current:				
Public Safety				
Sheriff		19,728	19,679	49
Total Expenditures	0	19,728	19,679	49
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(18,533)	(18,484)	49
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	(18,533)	(18,484)	49
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	(\$18,533)	(\$18,484)	\$49

UVALDE COUNTY, TEXAS
 NUTRITION PROGRAM
 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	\$195,818	\$215,336	\$130,042	(\$85,294)
Miscellaneous				0
Total Revenues	<u>195,818</u>	<u>215,336</u>	<u>130,042</u>	<u>(85,294)</u>
EXPENDITURES				
Current:				
Health and Welfare				
Health	259,140	458,456	437,926	20,530
Total Expenditures	<u>259,140</u>	<u>458,456</u>	<u>437,926</u>	<u>20,530</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(63,322)</u>	<u>(243,120)</u>	<u>(307,884)</u>	<u>(64,764)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	58,322	329,584	329,584	0
Total Other Financing Sources (Uses)	<u>58,322</u>	<u>329,584</u>	<u>329,584</u>	<u>0</u>
Net Changes in Fund Balances	(5,000)	86,464	21,700	(64,764)
Fund Balances - Beginning	(3,224)	(3,224)	(3,224)	
Fund Balances - Ending	<u>(\$8,224)</u>	<u>\$83,240</u>	<u>\$18,476</u>	<u>(\$64,764)</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		\$25,108	\$25,108	\$0
Miscellaneous				0
Total Revenues	0	25,108	25,108	0
EXPENDITURES				
Current:				
Public Safety				
Sheriff		60,445	60,445	0
Total Expenditures	0	60,445	60,445	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(35,337)	(35,337)	0
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(35,337)	(35,337)	0
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	(\$35,337)	(\$35,337)	\$0

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

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services		\$2,550	\$2,550	\$0
Total Revenues	0	2,550	2,550	0
EXPENDITURES				
Current:				
Legal				
Law Library	1,250	4,000	4,000	0
Total Expenditures	1,250	4,000	4,000	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,250)	(1,450)	(1,450)	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	(1,250)	(1,450)	(1,450)	0
Fund Balances - Beginning	1,750	1,750	1,750	
Fund Balances - Ending	\$500	\$300	\$300	\$0

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

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$40,900	\$40,900	31,838	(\$9,062)
Interest		253	253	0
Total Revenues	40,900	41,153	32,091	(9,062)
EXPENDITURES				
Current:				
General Administration				
Records Management	157,446	157,446	19,185	138,261
Total Expenditures	157,446	157,446	19,185	138,261
Excess (Deficiency) of Revenues Over (Under) Expenditures	(116,546)	(116,293)	12,906	129,199
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Capital Lease				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(116,546)	(116,293)	12,906	129,199
Fund Balances - Beginning	157,474	157,474	157,474	
Fund Balances - Ending	\$40,928	\$41,181	\$170,380	\$129,199

UVALDE COUNTY, TEXAS
SECURITY FEES FUND
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				
Charges for Services	\$2,500	\$2,500	\$751	(\$1,749)
Interest	40	40	36	(4)
Miscellaneous				0
Total Revenues	<u>2,540</u>	<u>2,540</u>	<u>787</u>	<u>(1,753)</u>
EXPENDITURES				
Current:				
Judicial				
Justice of the Peace	22,540	22,540	1,128	21,412
Total Expenditures	<u>22,540</u>	<u>22,540</u>	<u>1,128</u>	<u>21,412</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(20,000)</u>	<u>(20,000)</u>	<u>(341)</u>	<u>19,659</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)	(341)	19,659
Fund Balances - Beginning	22,065	22,065	22,065	
Fund Balances - Ending	<u>\$2,065</u>	<u>\$2,065</u>	<u>\$21,724</u>	<u>\$19,659</u>

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

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$50,000	\$119,442	\$119,442	\$0
Interest			45	45
Total Revenues	50,000	119,442	119,487	45
EXPENDITURES				
Current:				
Public Safety				
Sheriff	72,400	65,894	37,419	28,475
Total Expenditures	72,400	65,894	37,419	28,475
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,400)	53,548	82,068	28,520
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(22,400)	53,548	82,068	28,520
Fund Balances - Beginning	4,210	4,210	4,210	
Fund Balances - Ending	(\$18,190)	\$57,758	\$86,278	\$28,520

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, 2021

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

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

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$4,000	\$4,000	\$3,845	(\$155)
Total Revenues	4,000	4,000	3,845	(155)
EXPENDITURES				
Current:				
Public Safety				
Sheriff	7,000	7,000	6,501	499
Total Expenditures	7,000	7,000	6,501	499
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,000)	(3,000)	(2,656)	344
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)	(2,656)	344
Fund Balances - Beginning	9,222	9,222	9,222	
Fund Balances - Ending	\$6,222	\$6,222	\$6,566	\$344

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

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous		\$26,687	\$26,687	\$0
Interest		2,344	1,438	(906)
Total Revenues	0	29,031	28,125	(906)
EXPENDITURES				
Current:				
Public Safety				
Sheriff		907	907	0
Total Expenditures	0	907	907	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	28,124	27,218	(906)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	28,124	27,218	(906)
Fund Balances - Beginning	917	917	917	
Fund Balances - Ending	\$917	\$29,041	\$28,135	(\$906)

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest		\$19	\$19	\$0
Miscellaneous				0
Total Revenues	0	19	19	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)	(9,981)	19	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)	(9,981)	19	10,000
Fund Balances - Beginning	12,041	12,041	12,041	
Fund Balances - Ending	\$2,041	\$2,060	\$12,060	\$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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		\$79,033	\$79,033	\$0
Miscellaneous				0
Total Revenues	0	79,033	79,033	0
EXPENDITURES				
Current:				
Public Safety				
Sheriff		96,434	96,434	0
Total Expenditures	0	96,434	96,434	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(17,401)	(17,401)	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	(17,401)	(17,401)	0
Fund Balances - Beginning	(102,687)	(102,687)	(102,687)	
Fund Balances - Ending	(\$102,687)	(\$120,088)	(\$120,088)	\$0

UVALDE COUNTY, TEXAS
 TOBACCO SETTLEMENT
 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	\$55,000	\$62,271	\$62,271	\$0
Interest				\$0
Miscellaneous				0
Total Revenues	<u>55,000</u>	<u>62,271</u>	<u>62,271</u>	<u>0</u>
EXPENDITURES				
Current:				
Health and Welfare				
Health	100,000	120,000	56,102	63,898
Total Expenditures	<u>100,000</u>	<u>120,000</u>	<u>56,102</u>	<u>63,898</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(45,000)</u>	<u>(57,729)</u>	<u>6,169</u>	<u>63,898</u>
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out	(20,000)	(20,000)	(20,000)	0
Total Other Financing Sources (Uses)	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>0</u>
Net Changes in Fund Balances	(65,000)	(77,729)	(13,831)	63,898
Fund Balances - Beginning	110,753	110,753	110,753	
Fund Balances - Ending	<u>\$45,753</u>	<u>\$33,024</u>	<u>\$96,922</u>	<u>\$63,898</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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$42,000	\$42,000	\$39,632	(\$2,368)
Miscellaneous				0
Total Revenues	42,000	42,000	39,632	(2,368)
EXPENDITURES				
Current:				
Judicial				
District Clerk	42,050	43,202	39,516	3,686
Total Expenditures	42,050	43,202	39,516	3,686
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50)	(1,202)	116	1,318
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(50)	(1,202)	116	1,318
Fund Balances - Beginning	(7,661)	(7,661)	(7,661)	
Fund Balances - Ending	(\$7,711)	(\$8,863)	(\$7,545)	\$1,318

UVALDE COUNTY, TEXAS

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 Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental				0
Total Revenues	0	0	0	0
EXPENDITURES				
Administration				0
Capital Outlay		86,823	86,823	0
Total Expenditures	0	86,823	86,823	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(86,823)	(86,823)	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	(86,823)	(86,823)	0
Fund Balances - Beginning	(30,778)	(30,778)	(30,778)	
Fund Balances - Ending	(\$30,778)	(\$117,601)	(\$117,601)	\$0

UVALDE COUNTY, TEXAS
 USFWS - F20AP00131 (BEAR CREEK)
 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			148,218	\$148,218
Miscellaneous				0
Total Revenues	0	0	148,218	148,218
EXPENDITURES				
Current:				
General Administration				
Economic Development		148,218	148,218	0
Total Expenditures	0	148,218	148,218	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(148,218)	0	148,218
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	(148,218)	0	148,218
Fund Balances - Beginning	0	0	0	
Fund Balances - Ending	\$0	(\$148,218)	\$0	\$148,218

UVALDE COUNTY, TEXAS
 TXCDBG 7218145
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		489,700	405,835	(83,865)
Total Revenues	0	489,700	405,835	(83,865)
EXPENDITURES				
Administration				0
Capital Outlay		416,210	416,210	0
Total Expenditures	0	416,210	416,210	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	73,490	(10,375)	(83,865)
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	73,490	(10,375)	(83,865)
Fund Balances - Beginning	(20,010)	(20,010)	(20,010)	
Fund Balances - Ending	(\$20,010)	\$53,480	(\$30,385)	(\$83,865)

UVALDE COUNTY, TEXAS

TXCDBG 7218490

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

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		357,250	32,250	(325,000)
Total Revenues	0	357,250	32,250	(325,000)
EXPENDITURES				
Administration				0
Capital Outlay		12,500	12,500	0
Total Expenditures	0	12,500	12,500	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	344,750	19,750	(325,000)
OTHER FINANCING SOURCES (USES):				
Transfers In				0
Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	344,750	19,750	(325,000)
Fund Balances - Beginning	(24,750)	(24,750)	(24,750)	
Fund Balances - Ending	(\$24,750)	\$320,000	(\$5,000)	(\$325,000)

STATISTICAL SECTION

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

Contents	Page
Financial Trends	143
. <i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	
Revenue Capacity	146
. <i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	
Debt Capacity	155
. <i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	159
. <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	
Operating Information	162
. <i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	

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

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Investment in Capital Assets	\$9,732,845	\$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
Restricted	1,561,215	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
Unrestricted	4,546,883	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
Total governmental activities Net Position	\$15,840,943	\$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
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	\$9,732,845	\$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
Restricted	1,561,215	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
Unrestricted	4,546,883	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
Total primary government Net Position	\$15,840,943	\$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

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)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental activities:										
General Administration	\$2,799,516	\$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
Legal	1,711,659	332,512	337,165	342,443	330,892	375,288	377,978	396,340	371,351	396,214
Judicial	333,096	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
Financial Administration	944,856	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
Public Facilities	569,845	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
Public Safety	4,799,253	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
Public Transportation	1,664,712	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
Environmental Protection	226,313	253,775	265,226	272,304	293,861	317,026	325,637	332,428	344,889	340,363
Culture and Recreation	716,237	724,517	840,657	744,652	980,122	1,301,002	1,259,558	1,535,121	1,341,443	1,691,606
Health and Welfare	2,160,950	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
Conservation - Agriculture	106,302	130,077	136,788	145,781	138,934	184,287	170,430	187,685	171,246	159,545
Interest and Fiscal Charges	9,797	1,179,270	1,032,452	1,008,022	978,778	954,697	612,983	565,163	530,270	472,917
Total governmental activities expenses	16,042,536	17,665,636	18,500,111	19,715,082	21,737,342	25,858,934	23,450,293	25,055,233	25,389,704	26,255,681
Total primary government expenses	\$ 16,042,536	\$ 17,665,636	\$ 18,500,111	\$ 19,715,082	\$ 21,737,342	\$ 25,858,934	\$ 23,450,293	\$ 25,055,233	\$ 25,389,704	\$ 26,255,681
Program Revenues										
Governmental activities:										
Charges for services:										
General Administration	\$62,349	\$96,787	\$225,962	\$237,796	\$229,476	\$245,007	\$281,452	\$299,330	\$280,115	\$319,083
Judicial	171,187	1,259,629	8,776	8,457	19,192	13,999	5,665	7,979	5,358	4,889
Legal	9,473	6,608	1,095,915	751,713	548,803	559,723	916,813	1,566,371	810,721	1,125,870
Financial Administration	146,187	160,259	192,975	193,169	202,072	309,279	212,295	244,673	256,633	260,698
Public Facilities										
Public Safety	924,347	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
Public Transportation	660,750	678,520	675,418	652,396	679,736	624,731	649,373	1,062,851	663,022	683,651
Environmental Protection										
Culture and Recreation										
Health and Welfare	37,891	42,399	42,560	98,906	469,693	39,850	44,299	42,870	50,648	42,573
Conservation - Agriculture										
Operating grants and contributions	1,667,309	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
Capital grants and contributions	505,711	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	4,185,204	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
Total primary government program revenues	\$ 4,185,204	\$ 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

(continued)

(continued)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Net (expense)/revenue										
Governmental activities	(\$11,857,332)	(\$11,525,404)	(\$12,814,193)	(\$14,064,005)	(\$15,148,631)	(\$19,193,344)	(\$16,389,233)	(\$17,470,065)	(\$18,068,704)	(\$17,691,175)
Total primary government net expense	(\$11,857,332)	(\$11,525,404)	(\$12,814,193)	(\$14,064,005)	(\$15,148,631)	(\$19,193,344)	(\$16,389,233)	(\$17,470,065)	(\$18,068,704)	(\$17,691,175)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property Taxes, Levies for General Purposes	9,331,532	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
Sales Taxes	2,985,299	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
Other Taxes	340,895	468,281	504,191	570,747	661,155	812,258	813,697	784,927	941,016	1,239,791
Unrestricted Investment Earnings	57,814	43,686	47,456	35,751	26,653	39,571	39,699	49,211	49,916	36,573
Miscellaneous	276,174	553,568	658,548	499,994	233,926	567,844	718,340	850,395	482,776	718,271
Total governmental activities	12,991,714	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
Total primary government	\$12,991,714	\$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
Change in Net Position										
Governmental activities	\$1,134,382	\$2,095,310	\$1,381,175	\$361,401	(\$1,081,367)	(\$3,094,341)	\$1,604,790	\$947,071	\$1,422,284	\$3,009,811
Total primary government	\$1,134,382	\$2,095,310	\$1,381,175	\$361,401	(\$1,081,367)	(\$3,094,341)	\$1,604,790	\$947,071	\$1,422,284	\$3,009,811

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
2012	9,229,742	2,517,976	375,293	\$12,123,011
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	4,241,670	1,239,791	\$19,946,142

(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)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General fund										
Unspendable	\$0	\$0	\$56,126	\$4,154	\$0	\$0	\$0	\$0	\$115,214	\$78,945
Unassigned	1,735,963	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
Unreserved	0	0	0	0	0	0	0	0	0	0
Total general fund	<u>\$1,735,963</u>	<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>
All other governmental funds										
Reserved	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	2,611,010	2,128,101	3,094,986	1,326,669	3,103,047	2,546,792	3,049,158	2,519,775	2,849,278	7,231,886
Committed	185,716	307,113	364,547	7,165	539,191	373,627	288,219	7,165	9,185	11,200
Unassigned	(311,016)	(48,294)	(46,381)	0	0	(98,166)	(120,805)	(54,502)	(236,494)	(363,348)
Unreserved, reported in:										
Special revenue funds										
Total all other governmental funds	<u>\$2,485,710</u>	<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>\$6,879,738</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)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Taxes										
Property	\$9,317,175	\$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
Sales	2,985,299	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
Other	340,895	468,281	504,191	570,747	661,155	812,258	813,697	784,927	941,016	1,239,791
Intergovernmental	2,173,020	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
Licenses and Permits	579,403	584,603	577,195	564,660	556,118	529,197	570,174	564,155	548,131	569,631
Charges for Services	1,687,778	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
Fines and Forfeitures	330,273	325,682	463,155	504,849	490,832	468,071	531,465	691,763	500,672	474,517
Interest	57,814	43,686	47,456	35,751	26,653	39,571	39,699	49,211	49,916	36,573
Miscellaneous	517,837	546,503	857,737	717,061	739,318	567,844	718,340	850,395	482,776	718,271
Total revenues	17,989,494	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
Expenditures										
Current:										
General Administration	2,691,360	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
Legal	333,096	332,512	337,165	345,388	345,642	348,079	373,803	376,225	363,102	391,868
Judicial	1,722,000	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
Financial Administration	938,317	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
Public Facilities	402,075	525,878	815,707	981,938	1,028,390	1,198,706	919,538	1,052,485	1,021,969	1,110,668
Public Safety	4,522,453	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
Public Transportation	2,076,580	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
Environmental Protection	222,951	250,413	261,864	269,574	297,025	309,819	324,514	327,077	342,726	339,259
Culture and Recreation	572,320	492,408	606,515	506,021	802,826	1,086,760	1,009,298	1,260,789	1,099,756	1,453,181
Health and Welfare	2,154,873	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
Conservation - Agriculture	106,302	130,077	132,275	138,805	135,203	151,264	158,437	158,794	154,652	147,237
Capital outlay	5,901,841	1,379,205	437,662	103,810	0	991,685	662,647	596,719	648,359	2,054,992
Debt service										
Principal	707,340	638,656	640,000	689,944	751,268	800,476	1,062,030	1,227,730	1,171,182	1,274,366
Interest	1,086,522	1,062,421	1,036,719	1,012,488	984,653	523,542	544,184	496,754	460,915	434,070
Tax Anticipation Notes - Issuance Cost										
Total expenditures	23,438,030	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
Excess of revenues over (under) expenditures (continued) (continued)	(5,448,536)	566,676	954,401	712,514	(732,259)	(1,011,471)	1,719,794	698,805	803,168	1,656,528
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Other financing sources (uses)										
Other Financing Sources - Bond Proceeds										
Other Financing Sources - Notes Payable										

Other Financing Sources - Capital Lease Refunding Bond Issuance Cost				93,592						
Transfers In	403,170	603,977	473,848	624,082	93,005	(422,206)	0	308,458	247,575	3,000,000
Transfers Out	(403,170)	(603,977)	(473,848)	(674,082)	(1,129,664)	(644,066)	(1,356,728)	(2,010,286)	(1,268,879)	(1,604,208)
Total other financing sources (uses)	0	0	0	43,592	(406,995)	(422,206)	(500,000)	15,788	(202,425)	2,550,000
Net change in fund balances	\$ (5,448,536)	\$ 566,676	\$ 954,401	\$ 756,106	\$ (1,139,254)	\$ (1,433,677)	\$ 1,219,794	\$ 714,593	\$ 600,743	\$ 4,206,528
Debt service as a percentage of noncapital expenditures	10.78%	14.23%	9.65%	8.88%	7.96%	5.60%	7.04%	7.05%	6.49%	6.64%

(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
2012	\$9,107,773	2,517,976	375,293	12,001,042
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

(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
	ASSESSED VALUE	ESTIMATED	ASSESSED VALUE	ESTIMATED		ASSESSED VALUE	ESTIMATED		
		ACTUAL VALUE		ACTUAL VALUE			ACTUAL VALUE		
2012	1,207,001,955	1,207,001,955	195,228,329	195,228,329	134,546,898	1,402,230,284	1,402,230,284	0.7627	100%
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%

(1) Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS
PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$100 OF ASSESSED VALUE)
LAST TEN YEARS
(UNAUDITED)

LEVY YEAR	DIRECT RATE		INDIRECT RATE											TOTAL TAX RATE
	UVALDE COUNTY	CITIES		SOUTHWEST TEXAS JUNIOR COLLEGE	UVALDE COUNTY WATER CONSERVATION DISTRICT	SCHOOL DISTRICT UVALDE	SCHOOL DISTRICTS				NUECES CANYON	ESD NO. 1		
		UVALDE	SABINAL				KNIPPA	SABINAL	UTOPIA	LEAKEY				
2012	0.7627	0.6309	0.6270	0.1300	0.0161	1.2427	1.3100	0.8700	1.0400	1.0400	1.1700	1.0088	9.8482	
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	

Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS
 PRINCIPAL PROPERTY TAXPAYERS
 (UNAUDITED)

PRINCIPAL TAXPAYERS	2021		2012		PERCENT OF ASSESSED VALUATION	
	2021 ASSESSED VALUATION	RANK	OF ASSESSED VALUATION	2012 ASSESSED VALUATION		RANK
AEP TEXAS INC-05U	48,258,980	1	1.75%		0.00%	
UNION PACIFIC RAILROAD CO	46,027,860	2	1.67%		0.00%	
CED ALAMO 5 LLC	21,562,542	3	0.78%		0.00%	
AEP ELECTRIC TRANSMISSION OF TEXAS	16,624,350	4	0.60%		0.00%	
WALMART REALTY #782 UVALDE TX	16,140,468	5	0.59%		0.00%	
LCRA TRANSMISSION SRVCS	15,901,130	6	0.58%		0.00%	
VULCAN CONSTRUCTION MATERIALS	10,284,480	7	0.37%	7,518,025	7	0.54%
BRISCOE RANCH INC	9,490,274	8	0.35%	8,553,949	6	0.61%
BROWNSTONE 360 LLC	9,307,192	9	0.34%		0.00%	
MARTIN MARIETTA MATERIALS	8,857,970	10	0.32%	11,424,154	5	0.81%
TOTALS	<u>\$202,455,246</u>		<u>7.36%</u>	<u>\$27,496,128</u>		<u>1.96%</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
2012	\$9,572,177	\$9,182,554	95.93%	\$373,264	\$9,555,818	99.83%
2013	9,595,452	9,276,297	96.67%	302,736	9,579,033	99.83%
2014	9,733,999	9,332,285	95.87%	385,337	9,717,622	99.83%
2015	9,841,416	9,562,933	97.17%	259,481	9,822,414	99.81%
2016	9,926,552	9,607,070	96.78%	297,599	9,904,669	99.78%
2017	11,213,388	10,893,906	97.15%	276,305	11,170,211	99.61%
2018	12,426,589	11,997,925	96.55%	385,487	12,364,622	99.50%
2019	12,750,517	12,356,830	96.91%	331,720	12,642,336	99.15%
2020	11,692,938	11,212,667	95.89%	372,090	11,516,423	98.49%
2021	12,331,447	11,851,176	96.11%			

(1) Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS
(UNAUDITED)

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Tax Anticipation Notes	Capital Leases	Notes Payable	Bonded Debt			
2012	0	21,790	6,868	23,750,000	23,778,658	3.56%	899
2013	0	0	0	23,140,000	23,140,000	2.49%	865
2014	0	0	0	22,500,000	22,500,000	2.13%	836
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%	694
2021	0	261,452	0	19,400,000	19,661,452	1.62%	732

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

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

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

FISCAL YEAR ENDED (1)	ASSESSED VALUATIONS	POPULATION	(1) BONDED DEBT	LESS DEBT SERVICE FUNDS	TOTAL	RATIO NET GENERAL BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
2012	1,402,230,284	26,461	23,750,000	168,872	23,581,128	1.68%	891.17
2013	1,457,578,153	26,752	23,140,000	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	27,560	21,125,000	339,753	20,785,247	0.86%	754.18
2017	2,558,480,252	27,285	21,670,000	103,655	21,566,345	0.84%	790.41
2018	2,502,431,111	27,132	20,640,000	170,339	20,469,661	0.82%	754.45
2019	2,630,961,669	26,846	19,565,000	203,745	19,361,255	0.74%	721.20
2020	2,652,531,296	26,741	18,445,000	277,270	18,167,730	0.68%	679.40
2021	2,750,123,103	24,564	19,400,000	344,401	19,055,599	0.69%	775.75

(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, 2021
 (UNAUDITED)

TAXING BODY	(2) NET DEBT	AS OF	(1) APPLICABLE	OVERLAPPING DEBT	DIRECT DEBT	TOTAL DIRECT AND OVERLAPPING DEBT
COUNTY OF UVALDE	\$19,400,000	9/30/2021	100.00%		19,400,000	\$19,400,000
CITY OF UVALDE	17,335,000	9/30/2021	100.00%		17,335,000	\$17,335,000
SOUTHWEST TEXAS JUNIOR COLLEGE	20,450,000	9/30/2021	100.00%		20,450,000	\$20,450,000
UVALDE ISD	9,290,000	9/30/2021	80.52%	7,480,308		\$7,480,308
SABINAL ISD	7,315,000	9/30/2021	100.00%		7,315,000	\$7,315,000
CITY OF SABINAL	150,000	9/30/2021	100.00%		150,000	\$150,000
UTOPIA ISD	0	9/30/2021	100.00%		0	\$0
KNIPPA ISD	2,720,000	9/30/2021	100.00%		2,720,000	\$2,720,000
SUBTOTAL	<u>76,660,000</u>			<u>7,480,308</u>	<u>67,370,000</u>	<u>74,850,308</u>
TOTAL	<u>\$76,660,000</u>			<u>\$7,480,308</u>	<u>\$67,370,000</u>	<u>\$74,850,308</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, 2021
 Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Assessed Value of Real Property	\$134,546,898	\$1,402,230,284	\$1,457,578,153	\$1,495,110,434	\$1,900,361,159	\$2,412,436,749	\$2,558,480,252	\$2,502,431,111	\$2,630,961,669	\$2,652,531,296
Debt Limit 25% of Assessed Value of Real Property (Article III, Section 52, Constitution of the State of Texas)	33,636,725	350,557,571	364,394,538	373,777,609	475,090,290	603,109,187	639,620,063	625,607,778	657,740,417	663,132,824
Total bonded debt	23,750,000	23,140,000	22,500,000	21,830,000	21,125,000	21,670,000	20,640,000	19,565,000	18,445,000	19,400,000
Less: Revenue bonds	0	0	0	0	0	0	0	0	0	0
Amount available for payment of general obligation bonds	0	0	0	0	0	0	0	0	0	0
	(23,750,000)	(23,140,000)	(22,500,000)	(21,830,000)	(21,125,000)	(21,670,000)	(20,640,000)	(19,565,000)	(18,445,000)	(19,400,000)
LEGAL DEBT MARGIN	\$9,886,725	\$327,417,571	\$341,894,538	\$351,947,609	\$453,965,290	\$581,439,187	\$618,980,063	\$606,042,778	\$639,295,417	\$643,732,824

(1) Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN YEARS
 (UNAUDITED)

Fiscal Year	(1) Population	(1) Personal Income	(1) Per Capita Personal Income	(1) Median Age	Education Level in Years of Formal Schooling	(3) School Enrollment	(2) Unemployment Rate
2012	26,461	667,822,718	25,238	33.1	15.9	5,573	8.6%
2013	26,752	931,042,000	34,803	35.0	16.1	5,954	8.0%
2014	26,926	1,057,818,000	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%

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	2021			2012		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
UVALDE ISD	774	1	3.15%	500	1	1.89%
UVALDE MEMORIAL HOSPITAL	418	2	1.70%	455	5	1.72%
SWTJC	342	3	1.39%	650	2	2.46%
HEB	290	4	1.18%			
WALMART	276	5	1.12%	258	3	0.98%
COUNTY OF UVALDE	189	6	0.77%	164	8	0.62%
CITY OF UVALDE	162	7	0.66%	165	9	0.62%
AMISTAD NURSING HOME	83	8	0.34%	145	7	0.55%
ATDS	77	9	0.31%			
CONT. TIRE PROVING GROUNDS	75	10	0.31%			
	<u>2,686</u>		<u>10.94%</u>	<u>2,337</u>		<u>8.83%</u>

Source: Per US Labor Department

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

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Administration	6	6	6	6	6	6	6	6	6	6
Legal	17	17	13	13	16	16	16	16	16	16
Judicial	29	29	32	30	30	30	30	30	30	30
Election Administrator						2	2	2	2	2
Financial Administration										
County Auditor	3	3	4	4	4	4	4	4	4	4
County Treasurer	4	4	4	4	4	4	4	4	4	4
Data Processing	0	0	0	0	0	0	0	0	0	0
Tax Assessor/Election Official	7	7	7	7	7	5	5	5	5	5
Public Facilities	5	5	8	7	11	11	11	11	11	12
Public Safety										
Jail	48	48	45	44	44	44	44	48	48	48
Sheriff	22	22	21	23	24	24	25	26	26	25
Other	11	11	8	9	8	8	8	9	9	7
Public Transportation	16	16	17	17	17	17	17	17	17	19
Environmental Protection	4	4	4	4	4	4	4	4	4	5
Sanitation	1	1	1	1	1	1	1	1	1	
Culture and Recreation										
Libraries	0	0	0	0	0	0	0	0	0	
Health and Welfare	2	2	3	3	3	3	3	3	3	3
Conservation - Agriculture	3	3	3	3	3	3	3	3	3	3
Total	178	178	176	175	182	182	183	189	189	189

Source: Various County Departments

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

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
JUSTICE SYSTEM										
County Courts										
Civil Cases										
Filed	20	24	28	37	41	96	70	45	20	15
Disposed	20	25	26	13	15	38	61	37	0	0
Criminal Cases										
Filed	288	357	507	425	459	479	401	569	316	104
Appealed	11	0	0	0	0	0	0	0	0	0
Motions to Revoke	140	21	0	0	0	0	0	6	39	0
Disposed	616	618	502	506	432	464	393	447	328	28
Probate Cases										
Filed	60	81	0	0	0	0	0	0	0	0
Hearings	69	61	0	0	0	0	0	0	0	0
Mental Health Cases										
Filed	0	0	1	0	0	0	0	0	46	0
Hearings	0	0	0	0	0	0	0	0	0	0
Juvenile Cases										
Filed	20	38	40	21	15	28	28	19	0	0
Disposed	49	39	33		12	0	0	0	0	0
District Courts										
Civil Cases										
New cases filed	482	664	343	291	246	212	214	255	244	244
Other cases reaching docket	9	0	0	0	0	0	0	0	0	0
Disposed	553	733	356	306	218	232	28	215	150	219
Criminal Cases										
Filed	116	220	169	170	194	244	146	152	244	527
Motions to revoke	82	61	29	65	50	71	13	139	138	160
Disposed	287	202	287	244	316	311	78	349	390	353
Juvenile Cases										
New petitions filed	0	0	0	0	0	0	0	0	0	0
Motions to revoke	0	0	0	0	0	0	0	0	0	0
Other cases added	0	0	0	0	0	0	0	0	0	0
Disposed	0	0	0	0	0	0	0	0	0	0

Function (continued)	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
JUSTICE SYSTEM (continued)										
Justice of the Peace Courts										
Civil Cases										
New cases filed	177	160	170	172	62	119	124	152	134	153
Appealed	0	0	1	1	0	0	0	0	0	0
Disposed	53	170	327	166	71	100	94	92	5	347
Criminal Cases										
Traffic cases filed	1,048	1,396	1,557	2,187	2,483	2,632	4,038	4,715	3255	3734
Non traffic cases filed	731	817	1,509	1,671	1,221	949	916	1,373	1006	1252
Appealed	0	7	7	19	7	0	0	19	15	9
Disposed	1,331	1,944	2,097	3,364	2,467	1,911	2,732	3,272	2525	3362
Public Safety										
Physical Arrests	268	519	498	695	292	299	265	556	238	573
Traffic Violations	430	256	1130	1160	848	849	1915	3335	2406	1397
Corrections & Rehabilitations										
Inmates housed(average # per month)	445	125	122	160	190	190	179	186	150	165
Juvenile Referrals	128	165	150	126	131	206	204	132	132	67
Health and Human Services										
Public Health										
Immunizations	3044	3096	NA	NA	4442	4442	5600	6735	6768	5323
Patient Contacts	2097	2105	NA	NA	3276	3239	3350	3699	2798	2908
Environmental health										
Septic Tank permits	84	107	123	127	104	109	108	120	107	102
Septic Tank Inspections	81	94	109	117	99	100	100	109	100	98
Community & Economic Development										
Extension Service										
4-H youth participants	900	212	203	240	233	225	218	227	231	233

Source: Various County Departments

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

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety										
Sheriff										
Jails	1	1	2	2	4	4	4	4	4	4
Patrol Units	10	12	12	13	15	18	27	24	26	26
Pick ups							6	5	5	5
Highways & Streets										
Paved	137	139	139	139	145	146	146	147	147	147
Unpaved	175	173	173	173	167	167	167	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
Transportation										
Caterpillars	4	4	4	7	7	7	7	10	10	11
Dump Trucks	5	5	5	5	2	5	5	5	5	5
Pickup Trucks	12	12	12	12	14	14	14	15	15	15
Automobiles	1	1	1	0	0	0	0	0	0	0
Buildings	1	1	1	3	3	3	8	8	8	8
Other County Departments										
Pickup Trucks	2	3	3	3	3	3	3	3	5	5
Automobiles	1	1	1	1	2	2	2	4	7	7

Source: Various County Departments

SINGLE AUDIT SECTION

UVALDE COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

SOURCE AND TITLE OF GRANT	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PASS-THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDI- TURES
FEDERAL ASSISTANCE				
U.S. Department of Housing and Urban Development				
Passed Through				
Texas Department of Agriculture (TDA)				
Community Development Block Grants/ States Program				
Sewer Improvements	14.228	7218145	NONE	\$405,835
Water and Sewer Improvements		7218155	NONE	193,696
Fire Truck		7218490	NONE	7,500
Water/Sewer Improvements/Residential Rehab: Single Unit Service		7220015	NONE	0
				<u>607,031</u>
Total U.S. Department of Housing and Urban Development				<u>607,031</u>
U.S. Department of the Treasury				
Passed Through				
Texas Division of Emergency Management (TDEM)				
Coronavirus Relief Fund	21.019	CRF TXDEM	NONE	225,033
Total U.S. Department of the Treasury (TREAS)				<u>225,033</u>
U. S. Department of Justice (DOJ)				
Passed Through				
Texas Office of the Governor				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	3354702	NONE	50,598
Edward Byrne Memorial Justice Assistance Grant Program	16.738	3354703	NONE	
Total U. S. Department of Justice				<u>50,598</u>
United States Department of the Interior (DOI)				
Direct				
Fish and Wildlife Management Assistance				
Bear Creek	90.404	F20AP00131	NONE	148,218
Total United States Department of the Interior (DOI)				<u>148,218</u>
U.S. Department of Homeland Security				
Direct				
Homeland Security Grant Program				
Stonegarden FY 19	97.067	3045205	NONE	96,434
Stonegarden FY 20		3045206	NONE	60,445
				<u>156,879</u>
Passed Through				
Texas Department of Public Safety				
Emergency Management Performance Grants EMPG	97.042	EMT 2020-EP-00004	NONE	74,471
Total U.S. Department of Homeland Security				<u>231,350</u>
U.S. Department of Health and Human Services				
Passed Through				
Middle Rio Grande Development Council				
Special Programs for the Aging - Title III, Part C - Nutrition Services TITLE III-C	93.045	None	NONE	60,246
Passed Through				
Office of the Attorney General				
Child Support Enforcement-Title IV-D Fiscal Year 2021	93.563	None	NONE	3,786
Total U.S. Department of Health and Human Services				<u>64,032</u>
TOTAL				<u><u>\$1,326,262</u></u>

See Accompanying Notes to Schedule of Federal Financial Assistance

UVALDE COUNTY, TEXAS
 BUDGET COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Federal Grantor: U.S. Department of Housing and Urban Development
 Pass Through Grantor: Texas Department of Agriculture
 CFDA Number: 14.228
 Project Number: 7218145
 Contract Period: 2/11/2019 to 2/9/2021

	BUDGET	FEDERAL		LOCAL MATCH		VARIANCE
		PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	
REVENUE						
Federal	\$500,000	\$94,165	\$405,835			\$0
Local	25,000			20,010	10,375	(5,385)
TOTAL REVENUE:	525,000	94,165	405,835	20,010	10,375	(5,385)
EXPENSES						
Federal						
Construction	319,500		319,500			0
Engineering	78,000	66,975	11,025			0
Acquisition	27,190	27,190				0
Construction	50,310		50,310			0
General Administration	25,000		25,000			0
Local						
Match	25,000			20,010	10,375	(5,385)
TOTAL EXPENSES	525,000	94,165	405,835	20,010	10,375	(5,385)
Excess Revenue over Expenditures	\$0	\$0	\$0	\$0	\$0	\$0

UVALDE COUNTY, TEXAS
 BUDGET COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Federal Grantor: U.S. Department of Housing and Urban Development
 Pass Through Grantor: Texas Department of Agriculture
 CFDA Number: 14.228
 Project Number: 7218155
 Contract Period: 2/11/2019 to 2/9/2021

	BUDGET	FEDERAL		LOCAL MATCH		VARIANCE
		PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	
REVENUE						
Federal	\$500,000	\$81,700				\$418,300
Local	25,000		193,696	20,001		(188,697)
TOTAL REVENUE:	525,000	81,700	193,696	20,001	0	229,603
EXPENSES						
Federal						
Water						
Construction	332,639		149,052			183,587
Engineering	71,061	38,400	1,200			31,461
Acquisition	7,900	7,900				0
Construction	52,461		25,844			26,617
Engineering	10,939	900	100			9,939
Sewer						
Construction						0
Engineering		32,750				(32,750)
Construction						0
Engineering		1,750				(1,750)
General Administration	25,000		17,500			7,500
Local						
Match	25,000			20,001		4,999
TOTAL EXPENSES	525,000	81,700	193,696	20,001	0	229,603
Excess Revenue over Expenditures	\$0	\$0	\$0	\$0	\$0	\$0

UVALDE COUNTY, TEXAS
 BUDGET COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Federal Grantor: U.S. Department of Housing and Urban Development
 Pass Through Grantor: Texas Department of Agriculture
 CFDA Number: 14.228
 Project Number: 7218490
 Contract Period: 11/1/2018 to 10/31/2020

	BUDGET	FEDERAL		LOCAL MATCH		VARIANCE
		PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	
REVENUE						
Federal	\$350,000	\$342,500	\$7,500			\$0
Local				24,750		(24,750)
TOTAL REVENUE:	350,000	342,500	7,500	24,750	0	(24,750)
EXPENSES						
Federal						
Construction	325,000	325,000				0
General Administration	25,000	17,500	7,500			0
Local						
Match				24,750		(24,750)
TOTAL EXPENSES	350,000	342,500	7,500	24,750	0	(24,750)
Excess Revenue over Expenditures	\$0	\$0	\$0	\$0	\$0	\$0

UVALDE COUNTY, TEXAS
 BUDGET COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Federal Grantor: U.S. Department of Housing and Urban Development
 Pass Through Grantor: Texas Department of Agriculture
 CFDA Number: 14.228
 Project Number: 7220015
 Contract Period: May 1, 2021 to April 30, 2023

	BUDGET	FEDERAL		LOCAL MATCH		VARIANCE
		PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	
REVENUE						
Federal	\$712,938					\$712,938
Local	53,880					53,880
TOTAL REVENUE:	766,818	0	0	0	0	766,818
EXPENSES						
Federal						
Water/Sewer Improvements-Construction	327,592					327,592
Water/Sewer Improvements-Engineering	78,000					78,000
Residential Rehab: Single Unit Service -Total	257,346					257,346
General Program Administration - Total	50,000					50,000
Local						
Water/Sewer Improvements-Construction	33,880					33,880
General Program Administration - Total	20,000					20,000
TOTAL EXPENSES	766,818	0	0	0	0	766,818
Excess Revenue over Expenditures	\$0	\$0	\$0	\$0	\$0	\$0

Source of Other Funds:
 Force Account - Labor & Equipment (\$33,880)
 Uvalde County, General Fund (\$20,000)

BEYER & Co.
CERTIFIED PUBLIC ACCOUNTANTS

Wayne R. Beyer, C.P.A.

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

111 North Odem
Sinton, Texas 78387

Please reply to Pleasanton address

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Judge and Commissioners Court
Uvalde, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Uvalde County, Texas, as of and for the year ended September 30, 2021, 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 March 28, 2022.

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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



BEYER & COMPANY
Certified Public Accountants
March 28, 2022

BEYER & Co.
CERTIFIED PUBLIC ACCOUNTANTS

Wayne R. Beyer, C.P.A.

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

111 North Odem
Sinton, Texas 78387

Please reply to Pleasanton address

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

To the County Judge and Commissioner's Court
Uvalde County, Texas

Report on Compliance for Each Major Federal Program

We have audited Uvalde County, Texas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Uvalde County, Texas' major federal programs for the year ended September 30, 2021. Uvalde County, Texas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Uvalde County, Texas' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Uvalde County, Texas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Uvalde County, Texas' compliance.

Opinion on Each Major Federal Program

In our opinion, Uvalde County, Texas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items.

Report on Internal Control over Compliance

Management of Uvalde County, Texas, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Uvalde County, Texas' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Uvalde County, Texas' internal control over compliance.

A **deficiency in internal control over compliance** exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A **material weakness in internal control over compliance** is a deficiency, or 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



BEYER & COMPANY
Certified Public Accountants
March 28, 2022

UVALDE COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

NOTE A-BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Uvalde County, Texas under programs of the federal government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of Uvalde County, Texas, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Uvalde County, Texas.

NOTE B-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C-INDIRECT COST RATE

Uvalde County, Texas has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

UVALDE COUNTY, TEXAS
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

There were no prior audit findings.

UVALDE COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Section I Summary of Auditors Results

Financial Statements Section

1. The auditor's report expresses an unmodified opinion on the financial statements of the Uvalde County, Texas.
2. There were no significant deficiencies disclosed during the audit. There were no material weaknesses disclosed during the audit.

Federal (or State) Awards Section

3. There were no instances of noncompliance material to the financial statements of the Uvalde County, Texas, which would be required to be reported in accordance with Government Auditing Standards.
4. There was no significant deficiency over major Federal award programs disclosed during the audit. There was no material weakness over major Federal award programs disclosed during the audit.
5. The auditor's report on compliance for the major Federal award programs for Uvalde County, Texas expresses an unmodified opinion on all major Federal programs.
6. There were no audit findings that are required to be reported in accordance with the Uniform Guidance.
7. The programs tested as major programs: Community Development Block Grants/States Program– CFDA 14.228.
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Uvalde County did not qualify as a low-risk auditee.