

UVALDE COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2024

ISSUED BY
COUNTY AUDITOR'S OFFICE

ALICE CHAPMAN
COUNTY AUDITOR
UVALDE COUNTY, TEXAS

UVALDE COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
for the Year Ended September 30, 2024

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INTRODUCTORY SECTION



COUNTY OF UVALDE, TEXAS

April 25, 2025

The Honorable District Judge
Kelley T. Kimble, 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
Roy Kothmann 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 annual comprehensive financial report of Uvalde County for the fiscal year ended September 30, 2024, 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 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 for financial management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The goal of the independent audit performed by Ede & Co, CPA firm, was to provide reasonable assurance that the financial statements of Uvalde County for the fiscal year ended September 30, 2024, are free of material misstatement. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; along with evaluating the overall financial statement presentation.

Ede & Co, CPA firm concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Uvalde County's financial statements for the fiscal year ended September 30, 2024, 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 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 at 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://uvaldecountry.gov>) 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 the 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 tax units to comply with the truth-in-taxation laws in setting tax rates. This law has two purposes:

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

Factors Affecting Financial Condition

Local economy. Tourism is a major part of the Uvalde County economic base, with most of this expansion in the Con Can area. The Uvalde County 4% Hotel Occupancy Tax revenue was \$923,603.31 for the fiscal year ending 9/30/2024. Texas Hill Country River Region contracted for the management of these funds to improve the tourist traffic in the County. Another major project of THCRR is the oversight of the cleanliness of Uvalde County Rivers.

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

Tax Abatements – OCI ALAMO 5 LLC

A good reason for Uvalde County to issue the tax abatement was to incentivize economic development and clean energy investment. Unlike large manufacturing plants or residential developments, solar farms require little in the way of public services like roads and schools. Once the abatement expires, the full value of the property, with some depreciation, will be subject to taxation providing a long-term revenue stream.

Uvalde County Jail

The 214-bed Uvalde County Correctional Facility continues to house local, area, and U.S. Federal inmates. Housing Federal inmates generated \$1,681,067.40 in revenue during this fiscal year.

Uvalde Together Resiliency Center

On May 24, 2022, Uvalde Robb School was the scene of a mass casualty shooting. A total of 21 were killed by a former student. The victims included two teachers and 19 children. The gunman was killed by responding officers. The effect of this horrific tragedy is still being felt throughout the Uvalde community. To that end, the Governor's Office awarded the \$1,500,000 Uvalde Coordinated Response – County Essentials grant for the purchase and renovation of a therapeutic facility. In addition, this grant paid for the autopsies and a contract prosecuting attorney and investigator to assist the district attorney. The County Essentials Grant was funded again May 1, 2024 in the amount of \$620,000. The Governor's Office awarded a separate \$5,000,000 Uvalde Coordinated Response – Uvalde Family Resiliency Center grant for the operation of the therapeutic facility. May 1, 2023, the Uvalde Together Resiliency Center was opened at 2104 E. Main and began serving citizens. The Governor's Office awarded an additional grant May 1, 2024, in the amount of \$4,979,403 to Uvalde County through funding from the Department of Justice AntiTerrorism and Emergency Assistance Program. The Uvalde Together Resiliency Center currently partners with the Hill Country Mental Health Agency, the Bluebonnet Children's Advocacy Center, and the Nueva Vida Behavioral Health Agency in this endeavor.

Operation Lone Star

The OLS initiative continues to overwhelm the County and adjoining areas. The Governor's Office has issued grants to assist with the apprehension and prosecution of illegal immigrants. These grants include the Region 2 - Border Prosecution Unit in the amount of \$1,646,198; the FY24 Operation Lone Star grant in the amount of \$1,504,277.07; and the Operation Lone Star – Border Region Radio Communication Project awarded in the amount of \$4,361,835.40 to facilitate security in 13 school districts.

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

Long-term financial planning.

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

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

All the above-referenced projects are completed.

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 the 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 Imagine360, which operates under Higginbotham Insurance and Financial Services. 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 the Commissioners' Court is 7% of gross compensation. The County 2023-2024 employer contribution rate is 10.74%. The County provides an option for 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 annual comprehensive financial report for the fiscal year ending September 30, 2023.

This was the 28th 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 ACFR. This report satisfies both GAAP and applicable legal requirements.

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

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

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

Respectfully submitted by:



Alice L. Chapman
County Auditor



Joni Deorsam
County Treasurer



Government Finance Officers Association

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

Presented to

**County of Uvalde
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

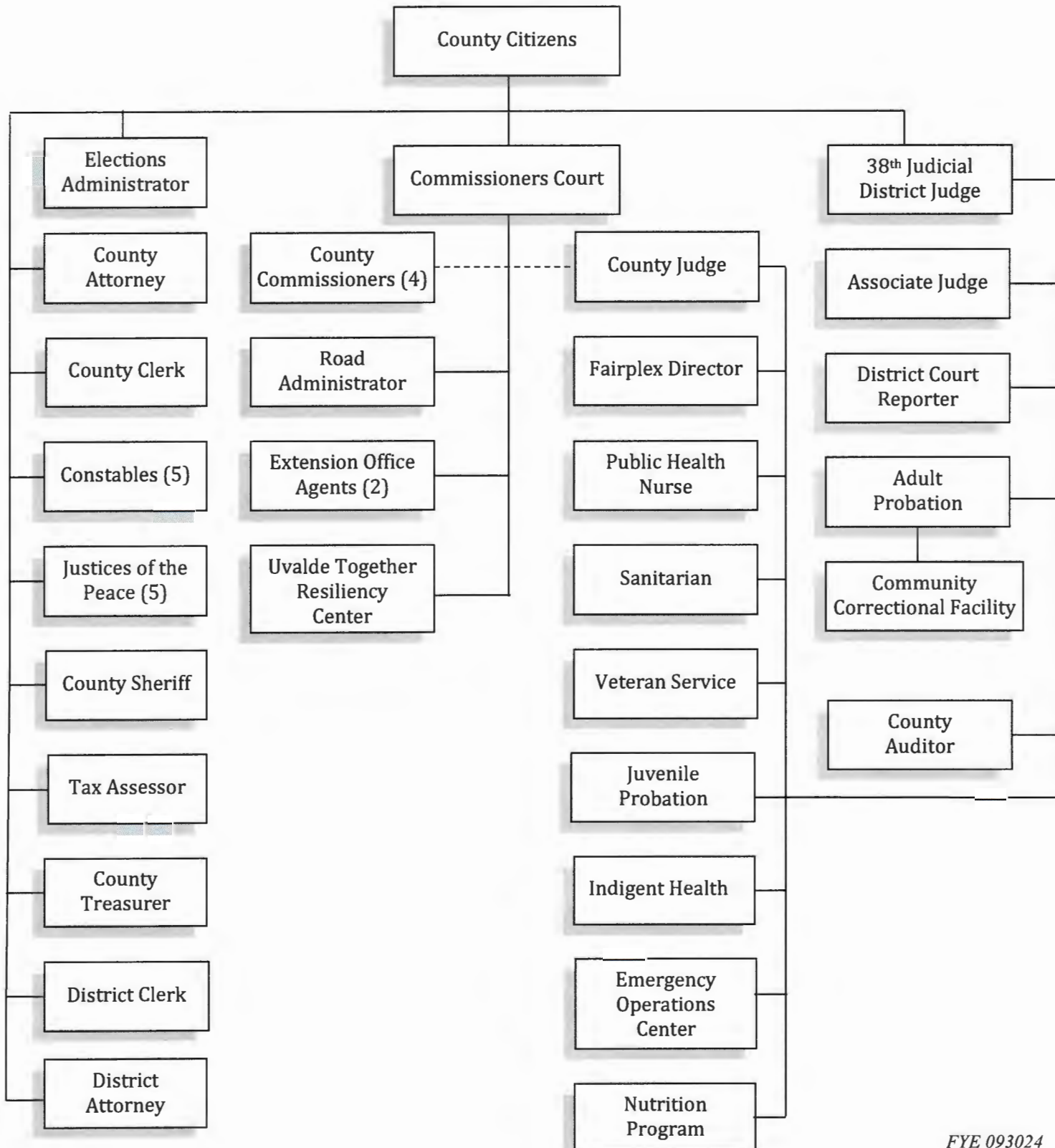
September 30, 2023

Christopher P. Morill

Executive Director/CEO



County of Uvalde Organization Chart





UVALDE COUNTY
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2024

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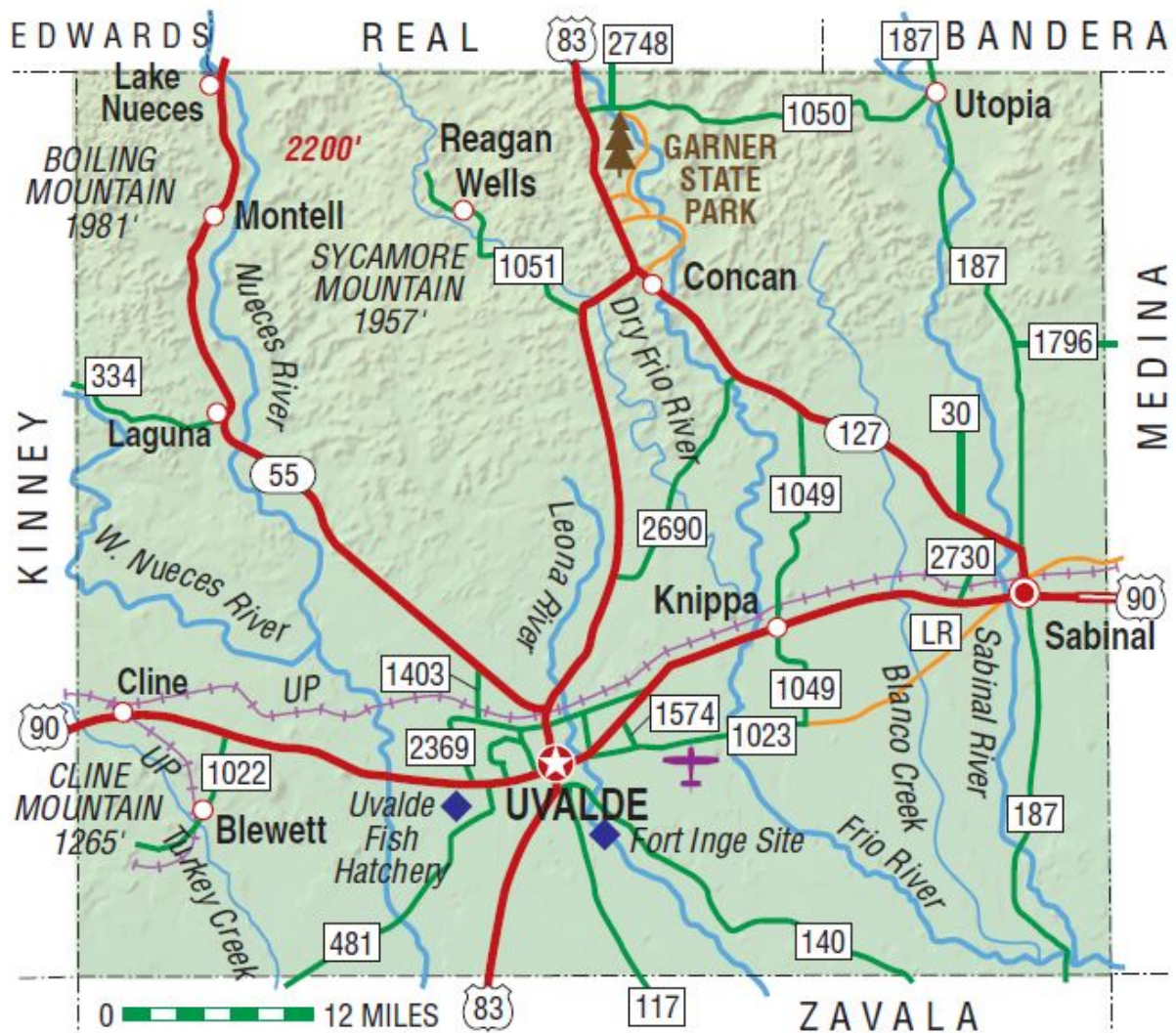
APPOINTED POSITIONS

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Uvalde County, Texas, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Uvalde County, Texas's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Uvalde County, Texas as of September 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Uvalde County, Texas, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Uvalde County, Texas's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Uvalde County, Texas's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund, Schedule of the County's Proportionate Share of the Net Pension Liability and the Schedule of the County's Contributions for Pensions, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide an assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Uvalde County, Texas's basic financial statements. The accompanying combining and individual fund Information, other supplementary information, and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund information, other supplementary information schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

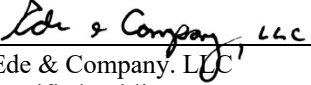
Management is responsible for the other information included in the annual report. The other information comprises the Introductory and Statistical Sections but does not include the basic financial statements and our auditor's report thereon. Our

opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 24, 2025, on our consideration of the Uvalde County, Texas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Uvalde County, Texas's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Uvalde County, Texas's internal control over financial reporting and compliance.



Ede & Company, LLC
Certified Public Accountants
Uvalde, Texas

April 24, 2025

UVALDE COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS Primary Governmental Activities

This management's discussion and analysis (MD&A) of Uvalde County (County) financial performance provide an overview of the County's financial activities for the fiscal year ended September 30, 2024. The MD&A should be read in conjunction with the basic financial statements and the accompanying notes to those financial statements. *All amounts, unless otherwise indicated, are expressed in thousands of dollars.* The MD&A includes comparative data for the prior year.

FINANCIAL HIGHLIGHTS

Government-Wide Financial Statements

- The government-wide total net position increased \$604.3 Thousand from current year operations. Total net position is comprised of:
 - 12.08 % - restricted by external regulators
 - 1.43 % - restricted for construction
 - 0.62 % - restricted for debt
 - 31.75 % - unrestricted deficit funds that may be used to meet ongoing obligations to citizens and creditors.
 - 54.11 % - net investment in capital assets

Governmental Funds Financial Statements

- The County's governmental funds reported combined fund balances of \$8,183; compared to \$8,225 in the prior year. The components of fund balance are:
 - 31.70% - restricted to nonmajor governmental funds
 - 3.61% - restricted to debt service
 - 8.38% - restricted road and bridge
 - 54.69 - unassigned general fund
 - 0.03% - restricted to construction
- At the end of the current fiscal year, the unassigned fund balance for the general fund was \$4,475 or 20.16% of general fund expenditures and represents a \$1,125.7 decrease compared to the prior fiscal period
- Tax revenues realized during the period decrease. FY24 taxable values increased 16. % compared to FY23, however increased taxable values were offset by a decrease in the County's tax rate from .6915 in FY23 to .5872 in FY24.

OVERVIEW OF THE FINANCIAL STATEMENTS

This MD&A is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide

financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

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

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

The *Statement of Activities* presents information showing how net position changed during the most recent fiscal year using accrual basis of accounting. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

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

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

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. Unlike government-wide financial statements, however, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. In particular, unrestricted, unassigned, assigned, and committed fund balances may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund

statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between *governmental funds* and *governmental activities*.

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

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

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

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The County's net position on September 30, 2024, and 2023 are summarized as follows:

Uvalde County, Texas			
Net Position			
	Governmental Activities		
	2024	2023	% Change 2024-2023
Current & Other Assets	\$11,180	\$ 13,811	-19.1%
Restricted Assets	295	180	63.6%
Pension Asset	-	-	0.0%
Capital Assets	32,567	33,389	-2.5%
Total Assets	44,042	47,381	-7.0%
Deferred Outflows of Resources			
Deferred Loss on bond Refunding	683	759	-10.0%
Deferred Outflow - Pensions	1,406	2,817	-50.1%
Total Deferred Outflows of Resources	2,089	3,576	-41.6%
Current Liabilities	88	177	-50.4%
Long-Term Liabilities	18,249	21,573	-15.4%
Total Liabilities	18,337	21,750	-15.7%
Deferred Inflows of Resources			
Deferred Inflow - Pensions	-	208	-100.0%
Total Deferred Outflows of Resources	-	208	-100.0%
Net Position			
Net Investment in			
Capital Assets	16,284	15,692	3.8%
Restricted	3,708	4,099	-9.5%
Unrestricted	7,802	9,207	-15.3%
Total net position	27,794	28,998	-4.2%

The financial reporting model focuses on net position and serves as a useful indicator of a government's financial position. Categories of net position are unrestricted, restricted (subject to external restrictions as to how it may be used), or net investment in capital assets. Pension and deferred inflows decreased due to a large increase in net differences between projected pension and actual earnings and changes in actuarial assumptions. Current and other liabilities decreased slightly between FY24 and FY23.

Additionally, long-term liabilities decreased slightly between FY24 and FY23, due to the county's debt repayment plan.

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

you-go.” Resources needed to repay any necessary debt must be provided from other sources; capital assets are not expected to be used to liquidate these liabilities.

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

Governmental activities. Program revenues and expenses are presented net of interfund eliminations. Key elements for the years ended September 30, 2024, and 2023 are as follows:

Table A-2

Uvalde County, Texas

Change in Net Position

	Governmental Activities		
	2024	2023	% Change 2024-2023
Revenues:			
Program Revenues:			
Charges for Services	\$ 4,072	\$ 4,933	-17.5%
Operating Grants and Contributions	7,330	3,620	102.5%
Capital Grants and Contributions	1,182	1,314	-10.0%
General Revenue			
Property Taxes	15,997	17,292	-7.5%
Sales Taxes	5,484	2,753	99.2%
Other Taxes	909	1,010	-10.0%
Investment Earnings	257	209	22.8%
Miscellaneous	624	1,435	-56.5%
Total Revenue	<u>35,855</u>	<u>32,566</u>	<u>10.1%</u>
Expenses:			
General Administration	4,881	4,693	4.0%
Legal	980	841	16.6%
Judicial	2,453	2,752	-10.9%
Financial Administration	602	602	-0.1%
Public Facilities	2,145	1,896	13.2%
Public Safety	12,282	11,033	11.3%
Public Transportation	3,171	3,225	-1.7%
Environmental Protection	362	207	75.1%
Cultural and Recreation	1,455	1,562	-6.8%
Health and Welfare	6,367	2,626	142.4%
Conservation - Agriculture	137	128	6.8%
Interest	415	440	-5.5%
Total Expense	<u>35,251</u>	<u>30,005</u>	<u>17.5%</u>
Increase (Decrease) in Net Position	604	2,561	-76.4%
Net Position- Beginning	27,189	26,053	4.4%
Prior Period Adjustment	-	385	100.0%
Net Position - Ending	<u>27,794</u>	<u>28,998</u>	<u>-4.2%</u>

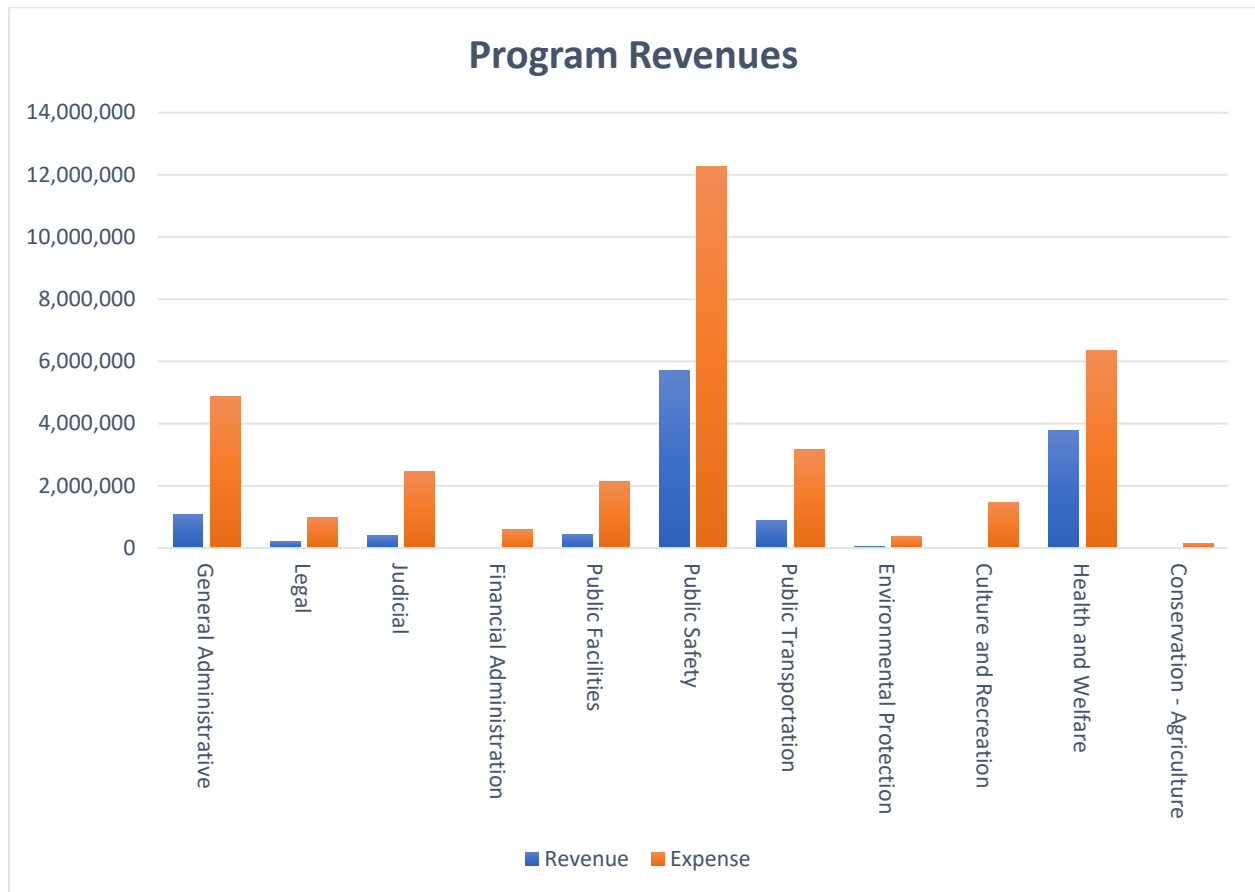
General Revenues and Program Revenues

General Revenue

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

Program Revenue

Program revenues increased between FY24 and FY23.



Program revenues of \$12,584 Thousand less expenses of \$35,251 Thousand for FY24 resulted in a net expense of \$20,138 Thousand. Program revenue less expenses was a net expense of \$22,666 Thousand in 2024. Changes between FY24 and FY23 of Governmental Activities, while minor, the following impacted Governmental Activities:

- The Pension liability increased in FY23 from the amount in FY24. This was due to lower net investment gains and changes in assumptions in FY24 as compared to FY23.

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

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

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

The County's aggregate governmental fund balance decreased \$41.6 Thousand in the current fiscal year to \$8,183.1 Thousand.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$4,475.1 in contrast to \$5,600.8 in the prior year. Decreases in tax revenue accounted for the majority of the unassigned fund balance decrease.

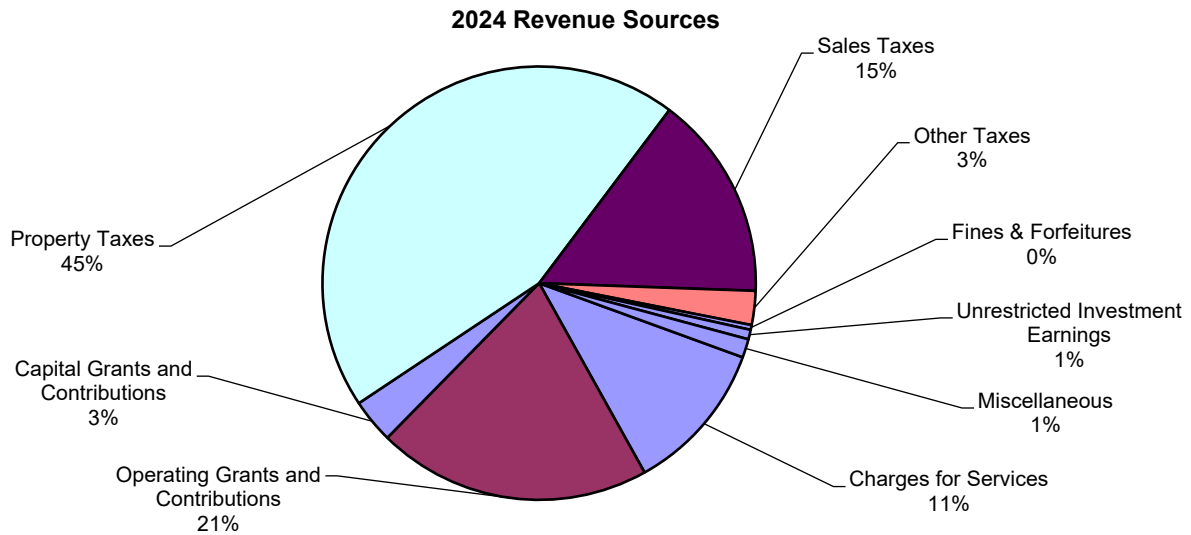
Major Grants Fund includes several federal and state grant programs governed by rules and regulations of the grantor agencies.

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

Governmental Funds- (Revenues Classified by Source)

	2024	2023	Increase (Decrease)	Percent Change
Property Taxes	15,997	16,678	681.58	4.09%
Sales Taxes	5,484	2,753	(2,731.34)	-99.22%
Other Taxes	909	1,010	100.54	9.96%
Unrestricted Investment Earnings	257	205	(51.38)	-25.03%
Miscellaneous	493	1,073	579.12	53.99%
Total	23,140	21,719	\$ (1,421.48)	

Revenues Classified by Source – Governmental Activities – FY24



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

Expenditures by Function- Governmental Funds (in thousands)			
Expenses:	2024	2023	% Change
General Administration	5,004	4,734	5.7%
Legal	909	904	0.5%
Judicial	2,385	2,657	-10.3%
Financial Administration	652	621	5.0%
Public Facilities	1,950	1,793	8.8%
Public Safety	11,714	12,181	-3.8%
Public Transportation	2,957	3,535	-16.3%
Environmental Protection	378	208	81.8%
Culture and Recreation	1,177	1,409	-16.5%
Health & Welfare	5,698	2,845	100.3%
Conservation - Agriculture	128	119	7.9%
Capital Outlay	1,319	1,590	-17.0%
Interest on long term debt	409	433	-5.6%
Principal on long term debt	1,200	1,257	-4.5%
Total Expense	35,881	34,287	4.7%

GENERAL FUND BUDGETARY HIGHLIGHTS

Highlights from Uvalde County FY24 Budget include the following:

- The tax rate was set at .5741 which decreased from a tax rate in effect from the previous year of .5872.

General Fund

Budgeted revenues totaled \$22,824.62 Thousand and actuals totaled \$21,643.93 Thousand. Budgeted revenues compared to actual revenues, was a \$1,180.69 Thousand negative variance.

Budgeted expenditure totaled \$22,490.24 Thousand and actuals totaled \$22,191.76 Thousand. Budgeted revenues compared to actual revenues, was a \$1,298.48 Thousand positive variance.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Debt. At the end of the current fiscal year, Uvalde County, Texas had total bonded debt outstanding of \$15,995 Thousand. Of this amount, \$15,995 Thousand comprises debt backed by the full faith and credit of Uvalde County, Texas. More detail information regarding debt may be found in the notes to the financial statements.

Capital assets. The capital assets of the County are those assets (land, buildings, improvements, and machinery and equipment (M&E)) that are used in the performance of the County's functions. Capital assets also include infrastructure assets – roads and bridges. On September 30, 2024, net capital assets of the governmental activities totaled \$32,566.89, reflecting a net decrease of \$821.83 Thousand. Depreciation and amortization of capital assets (except for infrastructure assets, which are reported under the Modified Approach basis) is recognized in the government-wide financial statements. FY24 depreciation and amortization for buildings, improvements, and M&E totaled \$2,136.70 Thousand. More detail information regarding capital assets may be found in the notes to the financial statements.

Table A-4
Uvalde County's Capital Assets

	Governmental Activities		% Change 2023-2022
	2024	2023	
Land	\$ 1,404	\$ 1,404	0.0%
Construction in Progress	2,346	1,952	0.0%
Infrastructure	6,367	6,367	0.0%
Building and Improvements	31,795	31,773	0.1%
Machinery & Equipment	10,273	9,465	8.5%
Right to Use Assets	429	338	27.0%
Totals at historical cost	52,613	51,299	2.6%
Total Accumulated Depreciation	(20,047)	(17,910)	11.9%
Net Capital Assets	<u>\$ 32,567</u>	<u>\$ 33,389</u>	<u>-2.5%</u>

ECONOMIC FACTORS AND NEXT YEAR'S GENERAL FUND BUDGET

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

Highlights from Uvalde County FY2025 Budget include the following:

- The overall tax rate decreased from \$0.5872 per \$100 in 2024 to \$0.5741 per \$100 in the 2025 tax year.
- Taxable values increased from 2024 to 2025.
- General fund budgeted revenues are \$24,640,208 and general fund budgeted expenses are \$24,640,208.

REQUEST FOR INFORMATION

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

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

UVALDE COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

	Primary Government	
	Governmental Activities	Total
ASSETS		
Cash and Cash Equivalents	\$ 5,780,240	\$ 5,780,240
Receivable (net of allowances for uncollectible)	5,399,656	5,399,656
Restricted Assets		
Cash and Cash Equivalents	295,261	295,261
Capital Assets		
Land	1,404,101	1,404,101
Construction in Progress	2,345,803	2,345,803
Infrastructure (Net)	3,268,342	3,268,342
Buildings (Net)	22,913,806	22,913,806
Right to Use Assets (Net)	247,138	247,138
Machinery and Equipment (Net)	2,387,695	2,387,695
Total Assets	<u>44,042,042</u>	<u>44,042,042</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows - Pension	1,405,933	1,405,933
Deferred Loss on Bond Refunding	682,954	682,954
Total Deferred Outflow of Resources	<u>2,088,887</u>	<u>2,088,887</u>
LIABILITIES		
Accounts Payable	\$ 87,728	\$ 87,728
Noncurrent Liabilities		
Net Pension	1,002,740	1,002,740
Compensated Absences	327,907	327,907
Due Within One Year	15,609,949	15,609,949
Due in More than One Year	1,308,791	1,308,791
Total Liabilities	<u>18,337,115</u>	<u>18,337,115</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows - Pension	-	-
Total Deferred Inflow of Resources	<u>-</u>	<u>-</u>
NET POSITION		
Net Investment in Capital Assets	16,283,803	16,283,803
Restricted for:		
Archives	343,029	343,029
Construction	2,543	2,543
Debt Service	295,261	295,261
Elections	55,140	55,140
Health	669,583	669,583
Judicial	279,311	279,311
Legal	105,929	105,929
Public Safety	1,258,060	1,258,060
Public Transportation	685,720	685,720
Culture and Recreation	13,456	13,456
Unrestricted	7,801,979	7,801,979
Total Net Position	<u>\$ 27,793,814</u>	<u>\$ 27,793,814</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government
					Governmental Activities
Primary Government:					
GOVERNMENTAL ACTIVITIES:					
General Government					
General Administration	4,881,227	449,081	642,668	-	(3,789,478)
Legal	979,956	164,487	48,228	-	(767,241)
Judicial	2,452,656	105,529	302,385	-	(2,044,742)
Financial Administration	601,779	-	-	-	(601,779)
Public Facilities	2,144,825	425,270	-	-	(1,719,555)
Public Safety	12,282,113	1,910,461	3,798,815	-	(6,572,837)
Public Transportation	3,171,103	893,903	-	-	(2,277,200)
Environmental Protection	362,168	67,486	-	-	(294,682)
Culture and Recreation	1,455,491	3,500	-	-	(1,451,991)
Health and Welfare	6,366,936	52,345	2,538,016	1,182,441	(2,594,134)
Conservation-Agriculture	137,154	-	-	-	(137,154)
Interest and Fiscal Charges	415,351	-	-	-	(415,351)
Total primary governmental activities	<u>35,250,759</u>	<u>4,072,062</u>	<u>7,330,112</u>	<u>1,182,441</u>	<u>(22,666,144)</u>
General revenues:					
Taxes:					
Property Taxes, Levied for General Purposes					15,996,588
Sales Tax					5,484,262
Other Taxes					909,149
Fines & Forfeitures					130,317
Unrestricted Investment earnings					256,688
Miscellaneous Revenue					493,482
Total general revenues, and transfers					<u>23,270,486</u>
Change in net position					604,342
Net position—beginning					<u>27,189,472</u>
Net position—ending					<u>\$ 27,793,814</u>

The accompanying notes are an integral part of this statement.

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FUND FINANCIAL STATEMENTS

UVALDE COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	General Fund	Road and Bridge Funds	American Rescue Plan	Interest & Sinking Fund
ASSETS				
Cash and Cash Equivalents	\$ 4,160,950	\$ 675,833	\$ 130,464	\$ -
Taxes Receivable	1,066,916	233,013	-	-
Allowance for Uncollectible Taxes (Credit)	(62,569)	(13,792)	-	-
Receivables (Net)	351,869	9,950	-	-
Restricted Assets:	-	-	-	-
Cash and Cash Equivalents	-	-	-	295,261
Total Assets	<u>\$ 5,517,166</u>	<u>\$ 905,004</u>	<u>\$ 130,464</u>	<u>\$ 295,261</u>
LIABILITIES				
Accounts Payable	\$ 37,711	\$ 63	\$ -	\$ -
Bank Overdraft	-	-	-	-
Total Liabilities	<u>37,711</u>	<u>63</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable Revenue- Property Taxes	<u>1,004,348</u>	<u>219,221</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>1,004,348</u>	<u>219,221</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Restricted For:				
Archives	-	-	-	-
Construction	-	-	-	-
Debt Service	-	-	-	295,261
Elections	-	-	-	-
Health	-	-	130,464	-
Judicial	-	-	-	-
Legal	-	-	-	-
Public Safety	-	-	-	-
Public Transportation	-	685,720	-	-
Committed				
Culture and Recreation	-	-	-	-
Unassigned	<u>4,475,107</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>4,475,107</u>	<u>685,720</u>	<u>130,464</u>	<u>295,261</u>
Total Liabilities Deferred Inflows and Fund Balances	<u>\$ 5,517,166</u>	<u>\$ 905,004</u>	<u>\$ 130,464</u>	<u>\$ 295,261</u>

The accompanying notes are an integral part of this statement.

Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
\$ 2,543	\$ 2,125,812	\$ 7,095,602
-	-	1,299,929
-	-	(76,361)
-	1,857,942	2,219,761
-	-	-
-	-	295,261
<u>\$ 2,543</u>	<u>\$ 3,983,754</u>	<u>\$ 10,834,192</u>
\$ -	\$ 49,954	\$ 87,728
-	1,339,756	1,339,756
<u>-</u>	<u>1,389,710</u>	<u>1,427,484</u>
-	-	1,223,569
<u>-</u>	<u>-</u>	<u>1,223,569</u>
-	343,029	343,029
2,543	-	2,543
-	-	295,261
-	55,140	55,140
-	539,119	669,583
-	279,311	279,311
-	105,929	105,929
-	1,258,060	1,258,060
-	-	685,720
-	13,456	13,456
-	-	4,475,107
<u>2,543</u>	<u>2,594,044</u>	<u>8,183,139</u>
<u>\$ 2,543</u>	<u>\$ 3,983,754</u>	<u>\$ 10,834,192</u>

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UVALDE COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

Total Fund Balances - Governmental Funds	\$ 8,183,138
The County uses internal service funds to charge the cost of self-insurance, to appropriate functions in other funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. The net effect of this consolidation is to increase net position.	\$ 24,394
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$51,298,638 and accumulate depreciation was \$17,909,926. In addition, long-term liabilities including compensated absences are not due and payable in the current period, and therefore are not reported as liabilities in the funds. The long term debt was \$17,695,134. The net effect of including the beginning balances for the capital assets (net of depreciation) and long-term debt in the governmental activities is to increase net position.	15,693,578
Current year capital outlays and long-term debt principal payments are expended in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including the 2024 capital outlays and debt principal payments is to increase net position.	2,456,411
Included in the items related to debt is the recognition of the District's net pension liability required by GASB 68 in the amount of \$1,002,740 Deferred Resources Inflows of \$0, and Deferred Resource Outflow of \$1,405,933 This resulted in a Decrease in Net Position in the amount of \$403,193	403,193
The 2024 depreciation expense increased accumulate Depreciation. The net effect on the current year's depreciation is to decrease net position.	(2,140,648)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, eliminating interfund transactions, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase net position.	3,173,748
Net Position of Governmental Activities	<u><u>\$ 27,793,814</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
YEAR ENDED SEPTEMBER 30, 2024

	General Fund	Road and Bridge Funds	American Rescue Plan
REVENUES:			
Taxes			
Property Taxes	\$ 11,380,414	\$ 2,829,222	\$ -
Sales Tax	5,484,262	-	-
Other	899,913	-	-
Intergovernmental	207,447	-	-
Licenses & Permits	-	-	-
Charges for services	2,646,553	727,048	-
Fines & Forfeitures	348,521	-	-
Interest	225,638	14,051	-
Miscellaneous	451,183	-	-
Total Revenue	<u>21,643,931</u>	<u>3,570,321</u>	<u>-</u>
EXPENDITURES:			
Current:			
General Government			
General Administration	4,276,431	-	485,219
Legal	853,365	-	-
Judicial	2,039,309	44,175	-
Financial Administration	652,224	-	-
Public Facilities	961,598	-	-
Public Safety	8,769,848	38,289	-
Public Transportation	66,535	2,890,770	-
Environmental Protection	100,262	277,238	-
Culture and Recreation	1,157,283	19,514	-
Health and Welfare	2,913,307	7,246	-
Conservation-Agriculture	128,292	-	-
Capital Outlay	273,307	242,783	-
Debt Service:			
Debt Service - Principal on long-term debt	-	-	-
Debt Service - Interest on long-term debt	-	-	-
Total Expenditures	<u>22,191,761</u>	<u>3,520,015</u>	<u>485,219</u>
Excess (Deficiency) Revenues Over Expenditures	<u>(547,830)</u>	<u>50,306</u>	<u>(485,219)</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	197,983	613,633	-
Operating Transfers Out	(855,112)	(905,000)	(398,633)
Issuance of Debt - Leases	79,282	-	-
Total Other Financing Sources (Uses)	<u>(577,847)</u>	<u>(291,367)</u>	<u>(398,633)</u>
Net Change in Fund Balances	(1,125,677)	(241,061)	(883,852)
Fund Balance - October 1 (Beginning)	5,600,784	926,781	1,014,316
Fund Balance - September 30 (Ending)	<u>\$ 4,475,107</u>	<u>\$ 685,720</u>	<u>\$ 130,464</u>

The accompanying notes are an integral part of this statement.

Interest & Sinking Fund	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
\$ 1,720,335	\$ -	\$ -	\$ 15,929,971
-	-	-	5,484,262
-	-	9,236	909,149
-	-	8,308,606	8,516,053
-	-	-	-
-	-	586,257	3,959,858
-	-	-	348,521
3,647	-	9,837	253,173
-	-	42,300	493,483
<u>1,723,982</u>	<u>-</u>	<u>8,956,235</u>	<u>35,894,469</u>
-	-	242,667	5,004,317
-	-	55,445	908,810
-	-	301,349	2,384,833
-	-	-	652,224
-	-	988,660	1,950,258
-	-	2,906,317	11,714,454
-	-	-	2,957,305
-	-	-	377,500
-	-	-	1,176,797
-	-	2,777,812	5,698,365
-	-	-	128,292
-	177,709	625,021	1,318,820
1,200,000	-	-	1,200,000
409,202	-	-	409,202
<u>1,609,202</u>	<u>177,709</u>	<u>7,897,272</u>	<u>35,881,178</u>
<u>114,780</u>	<u>(177,709)</u>	<u>1,058,964</u>	<u>13,292</u>
-	-	1,496,551	2,308,167
-	-	(299,421)	(2,458,166)
-	-	15,856	95,138
-	-	1,212,987	(54,860)
114,780	(177,709)	2,271,950	(41,569)
180,481	180,252	322,094	8,224,708
<u>\$ 295,261</u>	<u>\$ 2,543</u>	<u>\$ 2,594,044</u>	<u>\$ 8,183,139</u>

UVALDE COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Total Net Change in Fund Balances - Governmental Funds	\$ (41,570)
---	-------------

The County uses internal service funds to charge the cost of certain activities, such as self insurance, to appropriate functions in other funds. The net income (loss) of internal service funds are reported with governmental activities. The net effect of this consolidation is to increase the change in net position.	(532,704)
--	-----------

Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the 2024 capital outlays and debt principal payments is to increase net position.	2,456,411
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Current year changes due to GASB 68 required credits to expenses in the amount of \$911,886 resulting in a increase in net position.	911,886
--	---------

Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect on the current year's depreciation is to decrease net position.	(2,140,648)
---	-------------

Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, eliminating interfund transactions, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to decrease net position.	(49,033)
--	----------

Change in Net Position of Governmental Activities	\$ 604,342
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The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2024

	Internal Service Funds
<hr/>	
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 24,394
Receivables (net of allowance for uncollectable)	<u>-</u>
Total Current Assets	<u>24,394</u>
 Total Assets	 <u>24,394</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	<u>-</u>
Total Current Liabilities	<u>-</u>
 Total Liabilities	 <u>-</u>
NET POSITION	
Unrestricted Net Position	<u>24,394</u>
Total Net Position	<u><u>\$ 24,394</u></u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Internal Service Funds
OPERATING REVENUE:	
Charges for Services	<u>4,352,595</u>
Total Operating Revenues	<u>4,352,595</u>
OPERATING EXPENSES:	
Other Services and Charges	<u>5,038,814</u>
Total Operating Expenses	<u>5,038,814</u>
Total Operating Income (Loss)	<u>(686,219)</u>
NONOPERATING REVENUES (EXPENSES)	
Interest Income	<u>3,515</u>
Total Non Operating Revenue	<u>3,515</u>
OTHER FINANCING SOURCES (USES):	
Operating Transfers In	<u>150,000</u>
Total Other Financing Sources (Uses)	<u>150,000</u>
Change in Net Position	(532,704)
Total Net Position - Beginning	<u>557,098</u>
Total Net Position - Ending	<u>\$ 24,394</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Internal Service Funds
Cash Flows from Operating Activities:	
Cash Received from Users Charges	\$ 4,557,622
Cash Payments for Insurance Claims & Premiums	(5,038,814)
Cash Payments for Other Operating Expenses	<u>-</u>
Net Cash Provided by (Used For) Operating Activities	<u>(481,192)</u>
Cash Flows from Noncapital Financing Activities:	
Transfers In	<u>150,000</u>
Net Cash Provided by (Used For) Noncapital Financing Activities	<u>150,000</u>
Cash Flows from Investing Activities:	
Interest Received	<u>3,515</u>
Net Cash Provided by (Used For) Operating Activities	<u>3,515</u>
Net Increase (Decrease) in Cash and Cash Equivalents:	(327,677)
Cash and Cash Equivalents at Beginning of the Year	<u>352,070</u>
Cash and Cash Equivalents at the End of the Year:	<u><u>\$ 24,394</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities:	
Operating Income (Loss)	\$ (686,219)
Effects of Increases and Decreases in Current Assets and Liabilities	
Decrease (Increase) in Receivables	205,027
Increase (Decrease) in Accounts Payable	<u>-</u>
Net Cash Provided by (Used for) Operating Activities	<u><u>\$ (481,192)</u></u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF CUSTODIAL NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2024

	Total Custodial Funds
<hr/>	
ASSETS:	
Current Assets	
Cash & Cash Equivalents	\$ 3,001,386
Receivables	-
Total Assets	<u>\$ 3,001,386</u>
LIABILITIES	
Accounts Payable	\$ -
Due to Others	-
Total Liabilities	<u>\$ -</u>
NET POSITION	
Restricted for Organizations and Other Governments	<u>\$ 3,001,386</u>
Total Net Position	<u>\$ 3,001,386</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF CHANGE IN CUSTODIAL NET POSITION
CUSTODIAL FUNDS
YEAR ENDED SEPTEMBER 30, 2024

	Total Custodial Funds
<hr/>	
ADDITIONS:	
Collections From Other Governments and Others	\$ 8,797,062
Interest	1,202
Total Additions	<u>8,798,264</u>
 DEDUCTIONS:	
Distributions To Other Governments and Others	8,769,434
Total Deductions	<u>8,769,434</u>
 Changes in Fiduciary Net Positions	28,829
 Total Net Position - October 1 (Beginning)	2,972,556
 Prior Period Adjustment	-
 Total Net Position - September 30 (Ending)	<u>\$ 3,001,386</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

B. Government-Wide and Fund Financial Statements

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

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

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

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2024

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

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

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

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

Unavailable means not available to finance expenditures for the current fiscal period. Unearned refers to funds received before the earnings process is completed. Except for grants, measurable and available revenues include revenues expected to be received within 60 days after the fiscal year's end. Grants policy includes recognition of revenues, so long as such amounts are collectible within 120 days or soon enough afterward to be used to pay liabilities for the current period, and where grant eligibility requirements have been met. Property taxes levied prior to September 30, 2023, and became due October 1, 2024, have been assessed to finance the budget of the fiscal year beginning October 1, 2024, and, accordingly, have been reflected as unavailable revenue and property taxes receivable in the governmental fund financial statements. Receivables and deferred inflows associated with these property taxes are included in the government-wide statements on September 30, 2024.

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

All proprietary funds, and fiduciary funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when they are incurred. Claims incurred but not reported are included in payables and expenses. These funds are accounted for using an economic resources measurement focus. This means that all assets and liabilities (whether current or non-current) associated with their activity are included in the funds statement of net position.

The County reports the following major governmental funds:

General Fund is the general operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2024

accounted for in another fund. Significant revenue sources include property taxes, charges for services, intergovernmental revenues, and investment income of idle funds. Primary expenditures are for general government, public safety, judicial, public welfare, health services, and capital acquisition.

Road and Bridge Fund – The Road and Bridge Fund is a special revenue fund which accounts for the collection and expenditure of those monies designated to be spent for acquisition, construction, and maintenance of county roads and bridges. This constitutional fund is primarily financed with fees associated with vehicle registration.

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

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

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

Other fund types include proprietary and fiduciary funds:

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

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

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

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

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

Custodial funds are used to account for resources that the County has custody of, but is not the County's own-source revenue, and does not control the use of revenues. They include the State Comptroller fund for fees collected due to the state, Community Supervision and Corrections fund

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2024

for activities of a state agency with funds in the County depository and Other Custodial fund for funds collected and held for others.

D. Assets, Liabilities, and Net Position

1. Cash, Cash Equivalents, and Investments

The government's cash and cash equivalents are cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State statutes authorize the Government and the County to invest in obligations of the U.S. Treasury. Investments for the Government are reported at fair value. For purposes of the statement of cash flows, the County considers all highly liquid investments (including restricted assets) with a maturity when purchased of three months or less and all local government investment pools to be cash equivalents.

2. Receivables and Payables

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

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

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

3. Inventories and Prepayments

Inventories of materials and supplies held by the General Fund are considered immaterial and thus are not accounted for in the Balance Sheet. In the General Fund, disbursements for supplies and materials are expenditures at the time of purchase. There were no inventory items at September 30, 2024.

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

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2024

4. Restricted Assets/Funds

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

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

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

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

5. Capital Assets

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

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

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2024

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

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

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

6. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation, comp. absence, and sick pay benefits.

There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government.

All vacation and comp. absences are accrued when incurred in the government- wide financial statements. A liability for these amounts is reported in government- wide financial statements.

7. Deferred Outflows / Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County's deferred outflows of resources consist of differences between expected and actual actuarial experience (pension), changes in actuarial assumptions (pension), change in proportion and differences between employer's contributions and the proportionate share of contributions (pension), and contributions paid to TC&DRS subsequent to the measurement date (pension).

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has one type of item which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Uncollected property taxes which are assumed collectible are

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2024

reported in this category on the balance sheet for governmental funds. They are not reported in this category on the government wide statement of net position. In the government wide financial statements, the County has two items that qualify for this reporting. The County reports a deferred inflow of resources for differences between expected and actual actuarial experience (pension), changes in actuarial assumptions (pension), differences between projected and actual investment earnings (pension), and changes in proportion and differences between employer's contributions and the proportionate share of contributions (pension). The County also reports a Deferred Loss on Bond Refunding.

8. Long-Term Obligations

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

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

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

9. Leases

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

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

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2024

10. Fund Balances

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

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

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

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

Unassigned — All other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

As of September 30, 2024, fund balances are composed of the following:

Fund Balances:	
Restricted	
Archives	\$ 343,029
Construction	2,543
Debt Service	295,261
Elections	55,140
Health	669,583
Judicial	279,311
Legal	105,929
Public Safety	1,258,060
Public Transportation	685,720
Committed.	
Cultural and Recreation	13,456
Unassigned	4,475,107
Total Fund Balance	<u>\$ 8,183,139</u>

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

11. Net Position

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

12. Use of Estimates

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

13. Budgets

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

The final amended budget is used in this report.

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

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

The Commissioners' Court invites various department heads to appear for a hearing concerning the departments' budget requests. Before determining the final budget, the Commissioners' Court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted may not exceed the County Auditor's estimate of revenues and available cash.

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
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The final budget can be legally amended by the Commissioners' Court to whatever extent the Court desires if the amended figures do not exceed the County Auditor's estimate of revenues and available cash.

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

II. DEPOSITS, INVESTMENTS AND INVESTMENT POLICIES

Legal and Contractual Provisions Governing Deposits and Investments:

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the County to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the County to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase 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, 2024.

Custodial credit risk - deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. In compliance with the Public Funds Investment Act, the County has adopted a deposit and investment policy. That policy and Chapter 2257 of the Texas Government Code, also known as the Public Funds Collateral Act, provides guidelines for the amount of collateral that is required to secure the deposit of public funds. It requires that the deposit of public funds be collateralized in an amount not less than the total deposit, reduced by the amount of Federal Depository insurance (FDIC) available.

As of September 30, 2024, the government's bank balance of \$12,469,258 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 \$26,266,194.03 and the FDIC coverage is \$250,000.

III. PROPERTY TAXES AND OTHER RECEIVABLES

A. Property Taxes

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2024

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

Legislation was passed in 1979 and amended in 1981 by the Texas Legislature which affects the methods of property assessment and tax collection in the County. This legislation, with certain exceptions, exempts intangible personal property, household goods and family-owned automobiles from taxation. In addition, this legislation creates a "Property Tax Code" and provides, among other things, for the establishment of county-wide appraisal districts and for the State Property Tax Board which commenced operation in January, 1980.

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

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

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

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

B. Receivables

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

UVALDE COUNTY, TEXAS
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	General Fund	Road and Bridge Fund	Other Governmental Funds	Total
Property Taxes	\$ 1,066,916	\$ 233,013	\$ -	\$ 1,299,929
Sales Taxes	-	-	-	-
Fines	1,956,328	-	-	1,956,328
Other	351,869	9,950	1,857,941	2,219,760
Gross Receivables	3,375,113	242,963	1,857,941	5,476,017
Less: Allowance for Uncollectables	62,569	13,792	-	76,361
Net Total Receivables	<u>\$ 3,312,545</u>	<u>\$ 229,171</u>	<u>\$ 1,857,941</u>	<u>\$ 5,399,657</u>

IV. CAPITAL ASSETS

Capital asset activity for the County for the year ended September 30, 2024, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental activities:</u>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 1,404,101	\$ -	\$ -	\$ 1,404,101
Construction in Progress	1,952,182	393,621	-	2,345,803
Total capital assets not being depreciated	<u>3,356,283</u>	<u>393,621</u>	<u>-</u>	<u>3,749,904</u>
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	31,772,747	21,862	-	31,794,609
Machinery, Equipment and Vehicles	9,465,048	808,199	-	10,273,247
Infrastructure	6,366,944	-	-	6,366,944
Right to Use Assets:				
Leased Equipment	337,616	95,139	3,878	428,877
Total capital assets being depreciated	<u>47,942,355</u>	<u>925,200</u>	<u>3,878</u>	<u>48,863,677</u>
Less accumulated depreciation for:				
Buildings and Improvements	8,178,504	702,299	-	8,880,803
Machinery, Equipment and Vehicles	6,710,974	1,174,578	-	7,885,552
Infrastructure	2,920,945	177,657	-	3,098,602
Right to Use Assets:				
Leased Equipment	99,503	86,114	3,878	181,739
Total accumulated depreciation	<u>17,909,926</u>	<u>2,140,648</u>	<u>3,878</u>	<u>20,046,696</u>
Total capital assets being depreciated, net	<u>30,032,429</u>	<u>(1,215,448)</u>	<u>-</u>	<u>28,816,981</u>
Governmental activities capital assets, net	<u>\$ 33,388,712</u>	<u>\$ (821,827)</u>	<u>\$ -</u>	<u>\$ 32,566,885</u>

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
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Depreciation was charged to functions as follows:

Governmental Activities:	
General Administration	\$ 40,995
Judicial	212,405
Environmental	3,250
Financial Administration	16,527
Public Facilities	243,105
Public Safety	959,536
Public Transportation	283,310
Culture and Recreation	278,694
Health and Welfare	22,684
Legal	69,114
Conservation - Agriculture	11,029
	<u>\$ 2,140,649</u>

V. LONG-TERM LIABILITIES

Long-Term Debt

The following are Certificates of Obligation outstanding on September 30, 2024.

	Date of Issue	Interest Rates	Maturity	Amount Original Issue	Outstanding 09/30/2024	Due Within One Year
General Obligation Refunding Bond Series 2017	2017	2.375%	2/1/2029	9,905,000	5,090,000	1,140,000
General Obligation Refunding Bond Series 2021	2021	.75% -2.65%	2/1/2034	8,105,000	8,000,000	45,000
Combination Tax and Limited Pledge Revenue Certificate of Obligations Series 2021	2021	1.57%-3.0%	2/1/2036	3,000,000	<u>2,905,000</u>	<u>45,000</u>
					<u>15,995,000</u>	<u>1,230,000</u>

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

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

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2024, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Bonds Payable	\$ 17,195,000	\$ -	\$ 1,200,000	\$ 15,995,000	\$ 1,230,000
Bond Premium	767,078	-	69,734	697,344	
Right to Use Lease Liability	211,282	95,138	80,024	226,396	78,791
Net Pension Liability	3,117,523	1,002,740	3,117,523	1,002,740	
Compensated Absences	290,612	327,907	290,612	327,907	218,386
Total	<u>\$ 21,583,430</u>	<u>\$ 1,425,785</u>	<u>\$ 4,757,893</u>	<u>\$ 18,249,387</u>	<u>\$ 1,527,177</u>

Debt Service Requirements

Debt service requirements on Certificate of Obligation at September 30, 2024 are as follows:

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>
2025	1,230,000	375,235
2026	1,260,000	344,760
2027	1,290,000	313,719
2028	1,325,000	281,947
2029	1,360,000	241,431
2030-2034	7,395,000	597,838
2035-2036	2,135,000	43,067
Totals	<u>\$ 15,995,000</u>	<u>\$ 2,197,996</u>

Right to Uses Lease Liability

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

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

<u>Year Ending August 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2025	78,791	6,874	85,666
2026	76,621	4,237	80,858
2027	31,236	2,271	33,506
2028	29,086	1,008	30,094
2029	10,662	718	11,380
Totals	<u>\$ 226,397</u>	<u>\$ 15,108</u>	<u>\$ 241,505</u>

VI. INTERFUND RECEIVABLES AND PAYABLE BALANCES AND TRANSFERS

There were no interfund receivables and payables as of September 30, 2024.

<u>Transfer Out:</u>	<u>Transfer In:</u>					<u>Total</u>
	<u>General</u>	<u>Road & Bridge</u>	<u>Proprietary Fund</u>	<u>American Rescue Plan</u>	<u>Other Nonmajor Funds</u>	
General Fund	\$ -	\$ 230,000	\$ 150,000	\$ -	\$ 475,112	\$ 855,112
Road & Bridge Fund	-	-	-	-	905,000	905,000
American Rescue Plan					398,633	398,633
Other Nonmajor Funds	197,983	383,633	-	-	(282,194)	299,422
Total	<u>\$ 197,983</u>	<u>\$ 613,633</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ 1,496,551</u>	<u>\$ 2,458,167</u>

The general fund transferred \$150,000 to the County Employee Insurance fund, \$230,000 to the road and bridge fund, and \$475,112 to various other non-major funds, for operating capital. The road and bridge fund transferred \$550,000 to various other non-major funds, for operating capital. All the above transfers are non-recurring.

VII. DEFINED BENEFIT PENSION PLAN

Plan Description.

Uvalde County, Texas provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional agent multiemployer defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The TCDRS Board of Trustees is responsible for the administration of the statewide agent multiemployer public employee retirement system consisting of more than 870 nontraditional defined benefit pension plans. TCDRS in the aggregate issues an annual comprehensive financial report on a calendar year basis, which is available online at www.tcdrs.org or upon written request from the Board of Trustees at P.O. Box 2034, Austin, TX 78768-2034.

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
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Benefits Provided

The plan provisions are adopted by Commissioners Court of the County, within the options available in the state statutes governing TCDRS ("TCDRS Act"). Members can retire at ages 60 and above with eight or more years of service, with 30 years of service regardless of age, when the sum of their age and years of service equals 80 or more, or if they become disabled. Members are vested after combined 10 years of employment with any organization(s) with an accredited plan (not just the County) but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County. Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest and employer-financed monetary credits. The level of these monetary credits is adopted by Commissioners Court of the County, within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. By law, employee accounts earn 7% interest. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act. The County's current match is 200%

Employees Covered by Benefit Terms

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

Membership Information		
<u>Members</u>	<u>Dec.31,2022</u>	<u>Dec.31,2023</u>
Number of inactive employees entitled to but not yet receiving benefits:	279	277
Number of active employees:	244	266
Average monthly salary*:	\$ 3,804	\$ 3,916
Average age*:	46.28	46.37
Average length of service in years*:	9.97	9.67
<u>Inactive Employees (or their Beneficiaries) Receiving Benefits</u>		
Number of benefit recipients:	156	153
Average monthly benefit:	\$1,217	\$1,262

*Averages reported for all active and inactive employees.

Contributions

The County has elected the annually determined contribution rate (variable-rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 10.86% for the months of the accounting year in 2023 and 10.79% for the months of the accounting year in 2024. The deposit rate payable by the employee members for accounting year 2023 and 2024 is the rate of 7.0% as adopted by the governing body of the employer. The employee

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2024

contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Actuarial assumptions:

For the County's fiscal year ending September 30, 2024 the net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

TCDRS system-wide economic assumptions:

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

Employer-specific economic assumptions:

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

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

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2024 information for a 10 year time horizon and are re-assessed at a minimum of every four years, and is set based on a long-term time horizon; the most recent analysis was performed in 2021 and reviewed annually for continued compliance with relevant standards of practice. The following target asset allocation was adopted by the TCDRS board in March 2024.

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return ⁽²⁾
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.75%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.35%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.65%
Direct Lending	Morningstar LSTA Leveraged Loan TR USD Index	16.00%	7.25%
Distressed Debt	Cambridge Associates Distressed Securities Index(3)	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.20%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index(4)	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity Venture Capital Index(5)	25.00%	7.75%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds	6.00%	3.25%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.60%

(1) Target asset allocation adopted at the March 2024 TCDRS Board meeting.

(2) Geometric Real rates of return equal the expected return minus the assumed inflation rate of 2.2%, per Cliffwater's 2024 capital market assumptions.

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

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

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

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2024

Discount Rate

The discount rate used to measure the total pension liability was 7.60%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

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

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
Balances as of December 31, 2022	\$ 55,010,183	\$ 51,892,660	\$ 3,117,523
Changes for the year:			
Service cost	1,514,687	-	1,514,687
Interest on total pension liability	4,202,153	-	4,202,153
Effect of plan changes	-	-	-
Effect of economic/demographic gains or los	56,707	-	56,707
Effect of assumptions changes or inputs	-	-	-
Refund of Contributions	(248,197)	(248,197)	-
Benefit payments	(2,264,578)	(2,264,578)	-
Administrative expenses		(29,903)	29,903
Member contributions		867,107	(867,107)
Net investment income		5,700,086	(5,700,086)
Employer contributions		1,345,265	(1,345,265)
Other	-	5,775	(5,775)
Balances as of December 31, 2023	\$ 58,270,955	\$ 57,268,215	\$ 1,002,740

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2024

Sensitivity Analysis

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

	1% Decrease	Current Discount Rate	1% Increase
	6.60%	7.60%	8.60%
Total pension liability	\$ 65,677,105	\$ 58,270,955	\$ 52,084,148
Fiduciary net position	57,268,215	57,268,215	57,268,215
Net pension liability/(Asset)	\$ 8,408,890	\$ 1,002,740	\$ (5,184,067)

Pension Plan Fiduciary Net Position

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

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

For the current year, the County recognized pension expense of \$225,054.50.

As of September 30, 2024 the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ -	\$ 101,363
Changes in assumptions	-	-
Net difference between projected and actual earnings	-	229,041
Contributions made subsequent to measurement date	N/A	1,075,529
Total	\$ -	\$ 1,405,933

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

Year ended December 31:	
2024	(285,440)
2025	(162,310)
2026	1,131,824
2027	(353,670)
2027	0
Thereafter	0

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2024

VIII. RISK MANAGEMENT

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

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

	Year ended <u>09/30/24</u>	Year ended. <u>09/30/23</u>
Unpaid Claims, Beginning of Fiscal Year	\$ -0-	\$ -0-
Incurred Claims (including IBNRs)		
Claim Paid	<u>\$ -0-</u>	<u>\$ -0-</u>
Unpaid Claims, End of Fiscal Year	<u>\$ -0-</u>	<u>\$ -0-</u>

1. General Liability Insurance

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

The County pays an annual premium to the Texas Association of Counties Risk Management Plan for auto vehicle insurance coverage.

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 Texas Association of Counties Risk Management Plan.

3. Workers' Compensation Insurance

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

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2024

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 2024 were \$45,000 per individual and \$3,654,172 aggregate. The stop/loss amounts for the year 2022 are \$45,000 per individual and \$3,233,188 aggregate. Costs are recorded in the fund from which the employees' compensation is paid.

5. Unemployment Compensation Insurance

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

IX. COMMITMENTS AND CONTINGENCIES

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial. The County was not a defendant in any lawsuit on September 30, 2024.

X. TAX ABATEMENTS

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

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

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

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

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

The occurrence of any of the following events during the Term of Agreement shall be deemed a default: failure to comply with the agreement, failure to pay ad valorem taxes, or cessation of

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2024

operations. Upon default, the County is entitled to recapture one hundred percent (100%) of taxes already actually abated under this Agreement.

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

XII. NEGATIVE FUND BALANCES

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

84	Border Crimes Prosecution	\$(431)
126	Ballistic Shields	(3,978)

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REQUIRED SUPPLEMENTARY INFORMATION

UVALDE COUNTY , TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts	Variance With
	Original	Final	GAAP Basis	Final Budget Positive (Negative)
REVENUES:				
Taxes				
Property Taxes	\$ 10,860,153	\$ 11,380,414	\$ 11,380,414	\$ -
Sales Tax	\$ 4,390,000	\$ 5,502,422	5,484,262	(18,160)
Other	1,200,000	1,200,000	899,913	(300,087)
Intergovernmental	254,937	229,989	207,447	(22,542)
Licenses & Permits	-	-	-	-
Charges for services	3,228,885	3,314,013	2,646,553	(667,460)
Fines & Forfeitures	422,975	442,389	348,521	(93,868)
Interest	100,000	225,638	225,638	-
Miscellaneous	288,925	529,756	451,183	(78,573)
Total Revenue	<u>20,745,875</u>	<u>22,824,622</u>	<u>21,643,931</u>	<u>(1,180,691)</u>
EXPENDITURES:				
Current:				
General Government				
General Administration	4,594,683	4,491,837	4,276,431	215,406
Legal	988,155	967,660	853,365	114,295
Judicial	2,264,300	2,243,093	2,039,309	203,784
Financial Administration	671,442	675,942	652,224	23,718
Public Facilities	1,200,355	1,132,638	961,598	171,040
Public Safety	8,270,946	9,065,419	8,769,848	295,571
Public Transportation	34,000	69,000	66,535	2,465
Environmental Protection	100,092	102,690	100,262	2,428
Culture and Recreation	1,417,500	1,433,679	1,157,283	276,396
Health and Welfare	2,678,945	2,957,422	2,913,307	44,115
Conservation-Agriculture	142,577	142,577	128,292	14,285
Capital Outlay	250,000	208,286	273,307	(65,021)
Debt Service:				
Debt Service - Principal on long-term debt	-	-	-	-
Debt Service - Interest on long-term debt	-	-	-	-
Total Expenditures	<u>22,612,995</u>	<u>23,490,244</u>	<u>22,191,761</u>	<u>1,298,483</u>
Excess (Deficiency) Revenues Over Expenditures	<u>(1,867,120)</u>	<u>(665,622)</u>	<u>(547,830)</u>	<u>117,792</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	-	197,983	197,983	-
Operating Transfers Out	(564,275)	(961,447)	(855,112)	106,335
Issuance of Debt - Leases	-	-	79,282	79,282
Total Other Financing Sources (Uses)	<u>(564,275)</u>	<u>(763,464)</u>	<u>(577,847)</u>	<u>185,617</u>
Net Change in Fund Balances	<u>(2,431,395)</u>	<u>(1,429,086)</u>	<u>(1,125,677)</u>	<u>303,409</u>
Fund Balance - October 1 (Beginning)	5,600,784	5,600,784	5,600,784	-
Fund Balance - September 30 (Ending)	<u>\$ 3,169,389</u>	<u>\$ 4,171,698</u>	<u>\$ 4,475,107</u>	<u>\$ 303,409</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
SEPTEMBER 30, 2024

	Year Ended December 31									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service cost	\$ 1,514,687	1,387,036	1,418,640	1,383,010	1,344,316	1,261,703	1,276,448	1,250,557	1,104,937	1,058,002
Interest on total pension liability	4,202,153	3,962,227	3,781,506	3,584,119	3,350,532	3,128,399	289,635	2,672,417	2,501,430	2,338,210
Effect of plan changes	-	-	-	-	-	-	-	-	(173,311)	-
Effect of assumption changes or input	-	-	(198,470)	2,722,156	-	-	207,731	-	357,564	-
Effect of economic gains or losses	56,707	190,674	(260,211)	(221,366)	(37,620)	(24,915)	112,397	(410,538)	(296,600)	(226,963)
Benefit payments/refund of contributions	(2,512,775)	(2,508,636)	(2,161,620)	(1,832,825)	(1,792,232)	(1,621,923)	(1,507,889)	(1,408,140)	(1,321,783)	(1,215,361)
Net change in total pension liability	3,260,772	3,031,301	2,579,845	5,635,094	2,864,996	2,743,264	2,981,322	2,104,296	2,172,237	1,953,888
Total pension liability, beginning	55,010,183	51,978,882	49,399,037	43,763,943	40,898,947	38,155,683	35,174,361	33,070,064	30,897,827	28,943,939
Total pension liability, ending	\$ 58,270,955	55,010,183	51,978,882	49,399,037	43,763,943	40,898,947	38,155,683	35,174,360	33,070,064	30,897,827
Fiduciary Net Position										
Employer contributions	\$ 1,345,265	1,346,729	1,025,742	1,055,136	985,572	947,705	926,498	899,467	856,047	810,648
Member contributions	867,107	803,677	710,910	724,821	706,143	688,943	685,945	656,481	607,541	598,882
Investment income net of investment expenses	5,700,086	(3,223,465)	10,038,510	4,307,840	5,900,519	(682,098)	4,655,770	2,203,508	(204,906)	1,878,789
Benefit payments/refunds of contributions	(2,512,775)	(2,508,636)	(2,161,620)	(1,832,825)	(1,792,232)	(1,621,723)	(1,507,889)	(1,408,140)	(1,321,783)	(1,215,361)
Administrative expenses	(29,903)	(30,410)	(30,031)	(33,604)	(31,777)	(28,859)	(24,355)	(23,933)	(21,377)	(22,138)
Other	5,776	(3,853)	608	2,568	2,368	4,117	1,172	(197,256)	178,746	(200,195)
Net change in fiduciary net position	5,375,556	(3,615,958)	9,584,119	4,223,936	5,770,593	(691,915)	4,737,141	2,130,127	94,268	1,850,625
Fiduciary net position, beginning	51,892,660	55,508,618	45,924,499	41,700,563	35,929,970	36,622,084	31,884,943	29,754,815	29,660,547	27,809,922
Fiduciary net position, ending	\$ 57,268,216	51,892,660	55,508,618	45,924,499	41,700,563	35,930,169	36,622,084	31,884,942	29,754,815	29,660,547
Net pension liability/asset	\$ 1,002,739	3,117,523	(3,529,736)	3,474,538	2,063,380	4,968,778	1,533,599	3,289,418	3,315,249	1,237,280
Fiduciary net position as a % of total pension liability	98.28%	94.33%	106.79%	92.97%	95.29%	87.85%	95.98%	90.65%	89.98%	96.00%
Pension covered payroll	\$ 12,387,237	11,481,097	10,155,849	10,354,592	10,087,761	9,842,046	9,694,913	9,378,300	8,679,159	8,082,030
Net pension liability as a % of covered payroll	8.09%	27.15%	-34.76%	33.56%	20.45%	50.49%	15.82%	35.07%	38.20%	15.31%

UVALDE COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
SEPTEMBER 30, 2024

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pension Covered Payroll (1)	Actual Contribution as a % of Covered Payroll
2014	\$ 810,648	\$ 810,648	-	\$ 8,082,030	10.0%
2015	855,765	856,047	(282)	8,679,159	9.9%
2016	899,379	899,467	(88)	9,378,300	9.6%
2017	925,864	926,498	(634)	9,694,913	9.6%
2018	947,705	947,705	-	9,842,046	9.6%
2019	985,572	985,572	-	10,087,761	9.8%
2020	1,055,136	1,055,136	-	10,354,592	10.2%
2021	1,025,742	1,025,742	-	10,155,859	10.1%
2022	1,346,729	1,346,729	-	11,481,097	11.7%
2023	1,345,265	1,345,265	-	12,387,237	10.9%

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

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

UVALDE COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVENMENTAL FUNDS
SEPTEMBER 30, 2024

	SPECIAL REVENUE		
	14	84	39
	ARCHIVAL FEE	BORDER CRIME PROSECUTION	CONSTABLE NO. 1 LEOSE FUND
ASSETS			
Cash and Cash Equivalents	\$ 234,681	\$ -	\$ 5,415
Receivables (Net)	-	-	-
Total Assets	<u>\$ 234,681</u>	<u>\$ -</u>	<u>\$ 5,415</u>
LIABILITIES			
Accounts Payable	\$ -	\$ -	\$ -
Bank Overdraft	-	431	-
Total Liabilities	<u>-</u>	<u>431</u>	<u>-</u>
FUND BALANCE			
Restricted For:			
Archives	234,681	-	-
Construction	-	-	-
County Clerk	-	-	-
Elections	-	-	-
Health	-	-	-
Judicial	-	-	-
Legal	-	-	-
Public Safety	-	(431)	5,415
Committed	-	-	-
Culture and Recreation	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>234,681</u>	<u>(431)</u>	<u>5,415</u>
Total Liabilities and Fund Balances	<u>\$ 234,681</u>	<u>\$ -</u>	<u>\$ 5,415</u>

SPECIAL
REVENUE

45 CONSTABLE NO. 4 LEOSE FUND	85 COUNTY ATTORNEY HOT CHECK	35 COUNTY COURT PRESERVATION FUND	34 COUNTY COURT TECHNOLOGY	28 COUNTY RECORDS MANAGEMENT	20 COURT REPORTERS
\$ 3,127	\$ 1,807	\$ 13,340	\$ 2,587	\$ 7,510	\$ 11,339
-	-	-	-	-	-
<u>\$ 3,127</u>	<u>\$ 1,807</u>	<u>\$ 13,340</u>	<u>\$ 2,587</u>	<u>\$ 7,510</u>	<u>\$ 11,339</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	7,510	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	13,340	2,587	-	11,339
-	1,807	-	-	-	-
3,127	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,127</u>	<u>1,807</u>	<u>13,340</u>	<u>2,587</u>	<u>7,510</u>	<u>11,339</u>
<u>\$ 3,127</u>	<u>\$ 1,807</u>	<u>\$ 13,340</u>	<u>\$ 2,587</u>	<u>\$ 7,510</u>	<u>\$ 11,339</u>

UVALDE COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVENMENTAL FUNDS
SEPTEMBER 30, 2024

	SPECIAL REVENUE		
	29	80	81
	COURT- HOUSE SECURITY	D.A. ADDMINI- STRATIVE	D.A. FEE
ASSETS			
Cash and Cash Equivalents	\$ 70,516	\$ 25,718	\$ 9
Receivables (Net)	-	-	-
Total Assets	<u>\$ 70,516</u>	<u>\$ 25,718</u>	<u>\$ 9</u>
LIABILITIES			
Accounts Payable	\$ -	\$ -	\$ -
Bank Overdraft	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE			
Restricted For:			
Archives	-	-	-
Construction	-	-	-
County Clerk	-	-	-
Elections	-	-	-
Health	-	-	-
Judicial	-	-	9
Legal	-	25,718	-
Public Safety	70,516	-	-
Committed	-	-	-
Culture and Recreation	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>70,516</u>	<u>25,718</u>	<u>9</u>
Total Liabilities and Fund Balances	<u>\$ 70,516</u>	<u>\$ 25,718</u>	<u>\$ 9</u>

UVALDE COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVENMENTAL FUNDS
SEPTEMBER 30, 2024

	SPECIAL REVENUE		
	89	44	92
	EMPG	FAIRPLEX DEPART- MENT FUND	HAVA GRANT
ASSETS			
Cash and Cash Equivalents	\$ 30,932	\$ 102,137	\$ 55,140
Receivables (Net)	-	-	-
Total Assets	<u>\$ 30,932</u>	<u>\$ 102,137</u>	<u>\$ 55,140</u>
LIABILITIES			
Accounts Payable	\$ 741	\$ 31,903	\$ -
Bank Overdraft	-	-	-
Total Liabilities	<u>741</u>	<u>31,903</u>	<u>-</u>
FUND BALANCE			
Restricted For:			
Archives	-	-	-
Construction	-	-	-
County Clerk	-	-	-
Elections	-	-	55,140
Health	-	-	-
Judicial	-	-	-
Legal	-	-	-
Public Safety	30,191	70,234	-
Committed	-	-	-
Culture and Recreation	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>30,191</u>	<u>70,234</u>	<u>55,140</u>
Total Liabilities and Fund Balances	<u>\$ 30,932</u>	<u>\$ 102,137</u>	<u>\$ 55,140</u>

SPECIAL
REVENUE

96	21	17	100	15	105
HISTORICAL COMMISSION	J.P. TECHNOL- OGY	JURY	KNIPPA WATER & SEPTIC	LAW LIBRARY	LBSP 2021 #2991106
\$ 13,410	\$ 34,915	\$ 22,316	\$ -	\$ 63,195	\$ -
-	-	-	-	-	36,526
<u>\$ 13,410</u>	<u>\$ 34,915</u>	<u>\$ 22,316</u>	<u>\$ -</u>	<u>\$ 63,195</u>	<u>\$ 36,526</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	36,526
-	-	-	-	-	36,526
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	34,915	22,316	-	-	-
-	-	-	-	63,195	-
-	-	-	-	-	-
-	-	-	-	-	-
13,410	-	-	-	-	-
-	-	-	-	-	-
<u>13,410</u>	<u>34,915</u>	<u>22,316</u>	<u>-</u>	<u>63,195</u>	<u>-</u>
<u>\$ 13,410</u>	<u>\$ 34,915</u>	<u>\$ 22,316</u>	<u>\$ -</u>	<u>\$ 63,195</u>	<u>\$ 36,526</u>

UVALDE COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVENMENTAL FUNDS
SEPTEMBER 30, 2024

	SPECIAL REVENUE		
	102	97	47
	LEPC GRANT	#4702701 HOMELAND SECURITY	NUTRITION PROGRAM
ASSETS			
Cash and Cash Equivalents	\$ 46	\$ -	\$ 63,705
Receivables (Net)	-	32,534	-
Total Assets	<u>\$ 46</u>	<u>\$ 32,534</u>	<u>\$ 63,705</u>
LIABILITIES			
Accounts Payable	\$ -	\$ -	\$ 1,647
Bank Overdraft	-	32,534	-
Total Liabilities	<u>-</u>	<u>32,534</u>	<u>1,647</u>
FUND BALANCE			
Restricted For:			
Archives	-	-	-
Construction	-	-	-
County Clerk	-	-	-
Elections	-	-	-
Health	-	-	62,058
Judicial	-	-	-
Legal	-	-	-
Public Safety	-	-	-
Committed	-	-	-
Culture and Recreation	46	-	-
Unassigned	-	-	-
Total Fund Balances	<u>46</u>	<u>-</u>	<u>62,058</u>
Total Liabilities and Fund Balances	<u>\$ 46</u>	<u>\$ 32,534</u>	<u>\$ 63,705</u>

SPECIAL
REVENUE

86	16	33	73	71	75
PRETRIAL DIVERSION	RECORDS MANAGEMENT	SECURITY FEES FUND	SHERIFF COMMISSARY	SHERIFF FEDERAL FORFEITURE	SHERIFF LEOSE
\$ 11,966	\$ 100,838	\$ 15,157	\$ 279,067	\$ 36,473	\$ 5,730
-	-	-	-	-	-
<u>\$ 11,966</u>	<u>\$ 100,838</u>	<u>\$ 15,157</u>	<u>\$ 279,067</u>	<u>\$ 36,473</u>	<u>\$ 5,730</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	100,838	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	15,157	-	-	-
11,966	-	-	-	-	-
-	-	-	279,067	36,473	5,730
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>11,966</u>	<u>100,838</u>	<u>15,157</u>	<u>279,067</u>	<u>36,473</u>	<u>5,730</u>
<u>\$ 11,966</u>	<u>\$ 100,838</u>	<u>\$ 15,157</u>	<u>\$ 279,067</u>	<u>\$ 36,473</u>	<u>\$ 5,730</u>

UVALDE COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVENMENTAL FUNDS
SEPTEMBER 30, 2024

	SPECIAL REVENUE		
	74	70	24
	SHERIFF SEIZURE	SHERIFF STATE FORFEITURE	TOBACCO SETTLEMENT
ASSETS			
Cash and Cash Equivalents	\$ 110,811	\$ 13,108	\$ 142,931
Receivables (Net)	-	-	-
Total Assets	<u>\$ 110,811</u>	<u>\$ 13,108</u>	<u>\$ 142,931</u>
LIABILITIES			
Accounts Payable	\$ -	\$ -	\$ 58
Bank Overdraft	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>58</u>
FUND BALANCE			
Restricted For:			
Archives	-	-	-
Construction	-	-	-
County Clerk	-	-	-
Elections	-	-	-
Health	-	-	142,873
Judicial	-	-	-
Legal	-	-	-
Public Safety	110,811	13,108	-
Committed	-	-	-
Culture and Recreation	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>110,811</u>	<u>13,108</u>	<u>142,873</u>
Total Liabilities and Fund Balances	<u>\$ 110,811</u>	<u>\$ 13,108</u>	<u>\$ 142,931</u>

SPECIAL
REVENUE

93	83	23	31	32	46
UVALDE ESTATES SEPTIC	VICTIMS OF CRIME D.A.	LANGUAGE ACCESS FEE \$3	LOCAL TRUANCY PREVENT	CT FACILITY FEE	CT GUARDIAN JUD/ED PUBL
\$ -	\$ 3,243	\$ 6,207	\$ 15,337	\$ 17,805	\$ 9,705
14,675	-	-	-	-	-
<u>\$ 14,675</u>	<u>\$ 3,243</u>	<u>\$ 6,207</u>	<u>\$ 15,337</u>	<u>\$ 17,805</u>	<u>\$ 9,705</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
14,675	-	-	-	-	9,705
-	-	6,207	-	17,805	-
-	3,243	-	-	-	-
-	-	-	15,337	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>14,675</u>	<u>3,243</u>	<u>6,207</u>	<u>15,337</u>	<u>17,805</u>	<u>9,705</u>
<u>\$ 14,675</u>	<u>\$ 3,243</u>	<u>\$ 6,207</u>	<u>\$ 15,337</u>	<u>\$ 17,805</u>	<u>\$ 9,705</u>

UVALDE COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVENMENTAL FUNDS
SEPTEMBER 30, 2024

	SPECIAL REVENUE		
	131	77	87
	FY LBSP # 2991109	CONSTABLE #3 LEOSE FUND	REGION ALTERNATE BPU
ASSETS			
Cash and Cash Equivalents	\$ -	\$ 2,659	\$ -
Receivables (Net)	19,955	-	-
Total Assets	<u>\$ 19,955</u>	<u>\$ 2,659</u>	<u>\$ -</u>
LIABILITIES			
Accounts Payable	\$ -	\$ -	\$ -
Bank Overdraft	19,955	-	-
Total Liabilities	<u>19,955</u>	<u>-</u>	<u>-</u>
FUND BALANCE			
Restricted For:			
Archives	-	-	-
Construction	-	-	-
County Clerk	-	-	-
Elections	-	-	-
Health	-	-	-
Judicial	-	-	-
Legal	-	-	-
Public Safety	-	2,659	-
Committed	-	-	-
Culture and Recreation	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>-</u>	<u>2,659</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 19,955</u>	<u>\$ 2,659</u>	<u>\$ -</u>

SPECIAL
REVENUE

133	90	91	117	119	134
OPSG #3045208	#6 CONSTABLE LEOSE FUND	DHS COVID 19 CFDA #93.3	OPSG GRANT #3045207	OLS GRANT #4369601	SB 22
\$ -	\$ 1,849	\$ 171,605	\$ -	\$ 15,244	\$ 143,258
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 1,849</u>	<u>\$ 171,605</u>	<u>\$ -</u>	<u>\$ 15,244</u>	<u>\$ 143,258</u>
\$ -	\$ -	\$ -		\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	171,605	-	-	-
-	-	-	-	-	-
-	1,849	-	-	15,244	143,258
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,849	171,605	-	15,244	143,258
<u>\$ -</u>	<u>\$ 1,849</u>	<u>\$ 171,605</u>	<u>\$ -</u>	<u>\$ 15,244</u>	<u>\$ 143,258</u>

UVALDE COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVENMENTAL FUNDS
SEPTEMBER 30, 2024

	SPECIAL REVENUE		
	123	135	127
		2023 OPSG 2023 OPSG #3045209	
	LATCF		STONEGARDEN
ASSETS			
Cash and Cash Equivalents	\$ 60,580	\$ -	\$ -
Receivables (Net)	-	69,236	-
Total Assets	<u>\$ 60,580</u>	<u>\$ 69,236</u>	<u>\$ -</u>
LIABILITIES			
Accounts Payable	\$ -	\$ -	\$ -
Bank Overdraft	-	69,236	-
Total Liabilities	<u>-</u>	<u>69,236</u>	<u>-</u>
FUND BALANCE			
Restricted For:			
Archives	-	-	-
Construction	-	-	-
County Clerk	-	-	-
Elections	-	-	-
Health	-	-	-
Judicial	-	-	-
Legal	-	-	-
Public Safety	60,580	-	-
Committed	-	-	-
Culture and Recreation	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>60,580</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 60,580</u>	<u>\$ 69,236</u>	<u>\$ -</u>

SPECIAL REVENUE			CAPITAL PROJECTS		
126	130	132	121	122	136
BALLISTIC SHIELDS	FY24 BPU #2538111	FY24 OLS #2991109	FY 22 CTY ESENTIAL SVC	RESILIENCY CENTER GRANT	RADIO REGION
\$ -	\$ -	\$ -	\$ 21,241	\$ 70,306	
-	83,486	341,065	-	-	261,282
<u>\$ -</u>	<u>\$ 83,486</u>	<u>\$ 341,065</u>	<u>\$ 21,241</u>	<u>\$ 70,306</u>	<u>\$ 261,282</u>
\$ -	\$ 540	\$ -	\$ -	\$ -	
3,978	82,947	341,065	-	-	10,629
<u>3,978</u>	<u>83,486</u>	<u>341,065</u>	<u>-</u>	<u>-</u>	<u>10,629</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	21,241	70,306	-
-	-	-	-	-	-
(3,978)	-	-	-	-	250,653
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(3,978)</u>	<u>-</u>	<u>-</u>	<u>21,241</u>	<u>70,306</u>	<u>250,653</u>
<u>\$ -</u>	<u>\$ 83,486</u>	<u>\$ 341,065</u>	<u>\$ 21,241</u>	<u>\$ 70,306</u>	<u>\$ 261,282</u>

UVALDE COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVENMENTAL FUNDS
SEPTEMBER 30, 2024

	CAPITAL PROJECTS		
	110	137	138
	USFWS F20AP00131 (BEAR CREEK)	UVALDE FAMILY RESILIENCY	ESSENTIALS
ASSETS			
Cash and Cash Equivalents	\$ -		\$ -
Receivables (Net)	148,218	272,162	112,335
Total Assets	<u>\$ 148,218</u>	<u>\$ 272,162</u>	<u>\$ 112,335</u>
LIABILITIES			
Accounts Payable	\$ -	\$ 15,051	\$ -
Bank Overdraft		257,111	112,335
Total Liabilities	<u>-</u>	<u>272,162</u>	<u>112,335</u>
FUND BALANCE			
Restricted For:			
Archives	-	-	-
Construction	-	-	-
County Clerk	-	-	-
Elections	-	-	-
Health	-	-	-
Judicial	-	-	-
Legal	-	-	-
Public Safety	148,218	-	-
Committed	-	-	-
Culture and Recreation	-	-	-
Unassigned	-	-	-
Total Fund Balances	<u>148,218</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 148,218</u>	<u>\$ 272,162</u>	<u>\$ 112,335</u>

CAPITAL
PROJECTS

95	114	139	140	128	TOTAL
TXCDBG 7220015	TWDB TOWER #1001223	2024 OVAG C-1525 GRANT FUND	FY25 OPERATION LONE STAR	KNIPPA WATER SUPPLY	GOVERNMENTAL FUNDS
\$ -	\$ -	\$ -			\$ 2,125,812
-	132,137	9,587	42,589	188,710	1,857,942
<u>\$ -</u>	<u>\$ 132,137</u>	<u>\$ 9,587</u>	<u>\$ 42,589</u>	<u>\$ 188,710</u>	<u>\$ 3,983,754</u>
\$ -	\$ -	\$ -	\$ 15	\$ -	\$ 49,954
-	132,137	9,587	42,574	188,710	1,339,756
-	132,137	9,587	42,589	188,710	1,389,710
-	-	-	-	-	343,029
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	55,140
-	-	-	-	-	539,119
-	-	-	-	-	279,311
-	-	-	-	-	105,929
-	-	-	-	-	1,258,060
-	-	-	-	-	-
-	-	-	-	-	13,456
-	-	-	-	-	-
-	-	-	-	-	2,594,044
<u>\$ -</u>	<u>\$ 132,137</u>	<u>\$ 9,587</u>	<u>\$ 42,589</u>	<u>\$ 188,710</u>	<u>\$ 3,983,754</u>

UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2024

	SPECIAL REVENUE		
	14	84	39
	ARCHIVAL	BORDER	CONSTABLE
	FEE	CRIME	NO. 1
		PROSECUTION	LEOSE
			FUND
REVENUES:			
Taxes	-	-	-
Intergovernmental	-	98,040	-
Charges for services	21,850	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total Revenue	<u>21,850</u>	<u>98,040</u>	<u>-</u>
EXPENDITURES:			
Current:			
General Government			
Economic Development	-	-	-
Elections	-	-	-
Records Management	136,700	-	-
Legal			
Check Collection	-	-	-
Law Library	-	-	-
Judicial			
District Attorney	-	-	-
Judicial	-	-	-
Justices of the Peace	-	-	-
Public Facility			
Fairplex Park	-	-	-
Public Safety	-	-	-
Sheriff	-	431	-
Emergency Operations	-	-	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	-
Capital Projects			
Capital Outlay and Other	-	-	-
Total Expenditures	<u>136,700</u>	<u>431</u>	<u>-</u>
Excess (Deficiency) Revenues Over Expenditures	<u>(114,850)</u>	<u>97,609</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	-	-	-
Operating Transfers Out	-	(86,818)	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(86,818)</u>	<u>-</u>
Net Change in Fund Balances	(114,850)	10,791	-
Fund Balance - Beginning	349,531	(11,222)	5,415
Prior Period Adjustment	-	-	-
Fund Balance -Ending	<u>234,681</u>	<u>(431)</u>	<u>5,415</u>

45 CONSTABLE NO. 4 LEOSE FUND	85 COUNTY ATTORNEY HOT CHECK	35 COUNTY COURT PRESERVATION FUND	34 COUNTY COURT TECHNOLOGY	28 COUNTY RECORDS MANAGEMENT	20 COURT REPORTERS
1,437	-	-	-	-	-
-	-	-	485	3,910	9,080
-	32	-	-	57	-
-	-	-	-	-	-
<u>1,437</u>	<u>32</u>	<u>-</u>	<u>485</u>	<u>3,967</u>	<u>9,080</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	3,279	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,970	-	8,130
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>3,279</u>	<u>-</u>	<u>3,970</u>	<u>-</u>	<u>8,130</u>
<u>1,437</u>	<u>(3,247)</u>	<u>-</u>	<u>(3,485)</u>	<u>3,967</u>	<u>950</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,437	(3,247)	-	(3,485)	3,967	950
1,690	5,054	13,340	6,072	3,543	10,389
-	-	-	-	-	-
<u>3,127</u>	<u>1,807</u>	<u>13,340</u>	<u>2,587</u>	<u>7,510</u>	<u>11,339</u>

UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2024

	SPECIAL REVENUE		
	29	80	81
	COURT- HOUSE SECURITY	D.A. ADDMINI- STRATIVE	D.A. FEE
REVENUES:			
Taxes			
Intergovernmental	-	-	-
Charges for services	15,967	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total Revenue	<u>15,967</u>	<u>-</u>	<u>-</u>
EXPENDITURES:			
Current:			
General Government			
Economic Development	-	-	-
Elections	-	-	-
Records Management	-	-	-
Legal			
Check Collection	-	-	-
Law Library	-	-	-
Judicial			
District Attorney	-	950	
Judicial	-	-	-
Justices of the Peace	-	-	-
Public Facility			
Fairplex Park	-	-	-
Public Safety			
Sheriff	7,673	-	-
Emergency Operations	-	-	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	-
Capital Projects			
Capital Outlay and Other	10,970	-	-
Total Expenditures	<u>18,643</u>	<u>950</u>	<u>-</u>
Excess (Deficiency) Revenues Over Expenditures	<u>(2,677)</u>	<u>(950)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(2,677)	(950)	-
Fund Balance - Beginning	73,192	26,668	9
Prior Period Adjustment	-	-	-
Fund Balance -Ending	<u>70,516</u>	<u>25,718</u>	<u>9</u>

82	30	38	37	36	94
D.A. FORFEI- TURE	DISTRICT CLERK RECORDS MANAGEMENT	DISTRICT COURT PRESER- VATION	DISTRICT COURT RECORDS ARCHIVE	DISTRICT COURT TECHNOLOGY FUND	ECONOMIC DEVELOP- MENT FUND
-	-	-	-	-	-
-	85	8,345	190	617	-
57	20	-	-	-	498
<u>3,055</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,112</u>	<u>105</u>	<u>8,345</u>	<u>190</u>	<u>617</u>	<u>498</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	2,481	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,112</u>	<u>(2,376)</u>	<u>8,345</u>	<u>190</u>	<u>617</u>	<u>498</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3,112	(2,376)	8,345	190	617	498
8,020	4,529	19,041	20,696	1,914	137,706
-	-	-	-	-	-
<u>11,132</u>	<u>2,153</u>	<u>27,386</u>	<u>20,886</u>	<u>2,531</u>	<u>138,204</u>

UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2024

	SPECIAL REVENUE		
	89	44	92
		FAIRPLEX DEPART- MENT FUND	HAVA GRANT
	EMPG		
REVENUES:			
Taxes		9,236	
Intergovernmental	55,191	-	6,750
Charges for services	-	425,270	-
Interest	-	-	638
Miscellaneous	-	-	-
Total Revenue	<u>55,191</u>	<u>434,506</u>	<u>7,388</u>
EXPENDITURES:			
Current:			
General Government			
Economic Development	-	-	-
Elections	-	-	10,333
Records Management	-	-	-
Legal			
Check Collection	-	-	-
Law Library	-	-	-
Judicial			
District Attorney	-	-	-
Judicial	-	-	-
Justices of the Peace	-	-	-
Public Facility			
Fairplex Park	-	988,660	-
Public Safety			
Sheriff	-	-	-
Emergency Operations	161,633	-	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	-
Capital Projects			
Capital Outlay and Other	15,856	123,786	-
Total Expenditures	<u>177,489</u>	<u>1,112,446</u>	<u>10,333</u>
Excess (Deficiency) Revenues Over Expenditures	<u>(122,299)</u>	<u>(677,940)</u>	<u>(2,945)</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	75,000	550,000	-
Operating Transfers Out	-	-	-
Lease Proceeds	15,856	-	-
Total Other Financing Sources (Uses)	<u>90,856</u>	<u>550,000</u>	<u>-</u>
Net Change in Fund Balances	(31,442)	(127,940)	(2,945)
Fund Balance - Beginning	61,633	198,174	58,085
Prior Period Adjustment	-	-	-
Fund Balance -Ending	<u>30,191</u>	<u>70,234</u>	<u>55,140</u>

SPECIAL REVENUE					
96	21	17	100	15	105
HISTORICAL COMMISSION	J.P. TECHNOL- OGY	JURY	KNIPPA WATER & SEPTIC	LAW LIBRARY	LBSP 2021 #2991106
3,500	-	21,030	-	-	36,526
-	16,046	4,464	-	12,387	-
133	-	134	-	-	-
-	-	-	-	-	-
<u>3,633</u>	<u>16,046</u>	<u>25,628</u>	<u>-</u>	<u>12,387</u>	<u>36,526</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	35,015	-	17,151	-
-	-	-	-	-	-
-	-	-	-	-	-
-	18,435	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	37,400
-	-	-	-	-	-
<u>-</u>	<u>18,435</u>	<u>35,015</u>	<u>-</u>	<u>17,151</u>	<u>37,400</u>
<u>3,633</u>	<u>(2,389)</u>	<u>(9,387)</u>	<u>-</u>	<u>(4,764)</u>	<u>(874)</u>
-	-	15,000	-	18,750	-
-	-	-	(57)	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>15,000</u>	<u>(57)</u>	<u>18,750</u>	<u>-</u>
3,633	(2,389)	5,613	(57)	13,986	(874)
9,777	37,304	16,703	57	49,209	874
-	-	-	-	-	-
<u>13,410</u>	<u>34,915</u>	<u>22,316</u>	<u>-</u>	<u>63,195</u>	<u>-</u>

UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2024

	SPECIAL REVENUE		
	102	97	47
	LEPC GRANT	#4702701 HOMELAND SECURITY	NUTRITION PROGRAM
REVENUES:			
Taxes			
Intergovernmental	-	32,534	176,930
Charges for services	-	-	10,114
Interest	-	-	-
Miscellaneous	-	-	-
Total Revenue	<u>-</u>	<u>32,534</u>	<u>187,044</u>
EXPENDITURES:			
Current:			
General Government			
Economic Development	-	929	-
Elections	-	-	-
Records Management	-	-	-
Legal			
Check Collection	-	-	-
Law Library	-	-	-
Judicial			
District Attorney	-	-	-
Judicial	-	-	-
Justices of the Peace	-	-	-
Public Facility			
Fairplex Park	-	-	-
Public Safety			
Sheriff	-	-	-
Emergency Operations	-	-	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	548,714
Capital Projects			
Capital Outlay and Other	-	31,605	-
Total Expenditures	<u>-</u>	<u>32,534</u>	<u>548,714</u>
Excess (Deficiency) Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(361,670)</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	-	-	595,000
Operating Transfers Out	-	-	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>595,000</u>
Net Change in Fund Balances	-	-	233,330
Fund Balance - Beginning	46	-	(171,272)
Prior Period Adjustment	-	-	-
Fund Balance -Ending	<u>46</u>	<u>-</u>	<u>62,058</u>

SPECIAL REVENUE					
86	16	33	73	71	75
PRETRIAL DIVERSION	RECORDS MANAGEMENT	SECURITY FEES FUND	SHERIFF COMMISSARY	SHERIFF FEDERAL FORFEITURE	SHERIFF LEOSE
-	-	-	173,989	-	8,426
11,610	27,580	261	-	-	-
-	1,392	217	2,808	-	-
-	-	-	-	-	-
<u>11,610</u>	<u>28,972</u>	<u>478</u>	<u>176,797</u>	<u>-</u>	<u>8,426</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	92,224	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
7,729	-	-	-	-	-
-	-	5,336	-	-	-
-	-	-	-	-	-
-	-	-	126,663	200	3,175
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	45,970	-	-
<u>7,729</u>	<u>92,224</u>	<u>5,336</u>	<u>172,633</u>	<u>200</u>	<u>3,175</u>
<u>3,881</u>	<u>(63,253)</u>	<u>(4,858)</u>	<u>4,164</u>	<u>(200)</u>	<u>5,251</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,881	(63,253)	(4,858)	4,164	(200)	5,251
8,085	164,091	20,015	274,903	36,673	479
-	-	-	-	-	-
<u>11,966</u>	<u>100,838</u>	<u>15,157</u>	<u>279,067</u>	<u>36,473</u>	<u>5,730</u>

UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2024

	SPECIAL REVENUE		
	74	70	24
	SHERIFF SEIZURE	SHERIFF STATE FORFEITURE	TOBACCO SETTLEMENT
REVENUES:			
Taxes			
Intergovernmental	-	-	80,901
Charges for services	-	-	-
Interest	948	149	-
Miscellaneous	39,245	-	-
Total Revenue	<u>40,193</u>	<u>149</u>	<u>80,901</u>
EXPENDITURES:			
Current:			
General Government			
Economic Development	-	-	-
Elections	-	-	-
Records Management	-	-	-
Legal			
Check Collection	-	-	-
Law Library	-	-	-
Judicial			
District Attorney	-	-	-
Judicial	-	-	-
Justices of the Peace	-	-	-
Public Facility			
Fairplex Park	-	-	-
Public Safety			
Sheriff	3,781	-	-
Emergency Operations	-	-	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	53,751
Capital Projects			
Capital Outlay and Other	-	-	-
Total Expenditures	<u>3,781</u>	<u>-</u>	<u>53,751</u>
Excess (Deficiency) Revenues Over Expenditures	<u>36,412</u>	<u>149</u>	<u>27,151</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	36,412	149	27,151
Fund Balance - Beginning	74,399	12,959	115,722
Prior Period Adjustment	-	-	-
Fund Balance -Ending	<u>110,811</u>	<u>13,108</u>	<u>142,873</u>

[illegible]

UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2024

	SPECIAL REVENUE		
	131	77	87
	FY LBSP # 2991109	CONSTABLE #3 LEOSE FUND	REGION ALTERNATE BPU
REVENUES:			
Taxes			
Intergovernmental	19,955	1,437	6,791
Charges for services	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total Revenue	<u>19,955</u>	<u>1,437</u>	<u>6,791</u>
EXPENDITURES:			
Current:			
General Government			
Economic Development	-	-	-
Elections	-	-	-
Records Management	-	-	-
Legal			
Check Collection	-	-	-
Law Library	-	-	-
Judicial			
District Attorney	-	-	-
Judicial	-	-	-
Justices of the Peace	-	-	-
Public Facility			
Fairplex Park	-	-	-
Public Safety			
Sheriff	-	-	-
Emergency Operations	-	-	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	19,955	-	-
Capital Projects			
Capital Outlay and Other	-	-	-
Total Expenditures	<u>19,955</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) Revenues Over Expenditures	<u>-</u>	<u>1,437</u>	<u>6,791</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	-	-	3,555
Operating Transfers Out	-	-	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>3,555</u>
Net Change in Fund Balances	-	1,437	10,346
Fund Balance - Beginning	-	1,222	(10,346)
Prior Period Adjustment	-	-	-
Fund Balance -Ending	<u>-</u>	<u>2,659</u>	<u>-</u>

SPECIAL REVENUE					
133	90	91	117	119	134
OPSG #3045208	#6 CONSTABLE LEOSE FUND	DHS COVID 19 CFDA #93.3	OPSG GRANT #3045207	OLS GRANT #4369601	SB 22
-					
106,780	755	192,877	-	734,932	700,000
-	-	-	-	-	-
-	-	-	-	-	2,754
-	-	-	-	-	-
<u>106,780</u>	<u>755</u>	<u>192,877</u>	<u>-</u>	<u>734,932</u>	<u>702,754</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
101,439	-	-	3,000	151,778	507,523
-	-	-	-	-	-
-	-	-	-	-	-
-	-	7,694	-	-	-
-	-	-	-	-	51,974
<u>101,439</u>	<u>-</u>	<u>7,694</u>	<u>3,000</u>	<u>151,778</u>	<u>559,497</u>
<u>5,341</u>	<u>755</u>	<u>185,183</u>	<u>(3,000)</u>	<u>583,154</u>	<u>143,258</u>
101,439	-	-	111,997	-	-
(106,780)	-	-	(101,439)	-	-
-	-	-	-	-	-
<u>(5,341)</u>	<u>-</u>	<u>-</u>	<u>10,558</u>	<u>-</u>	<u>-</u>
-	755	185,183	7,558	583,154	143,258
-	1,094	(13,578)	(7,558)	(567,910)	-
-	-	-	-	-	-
<u>-</u>	<u>1,849</u>	<u>171,605</u>	<u>-</u>	<u>15,244</u>	<u>143,258</u>

UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2024

	SPECIAL REVENUE		
	123	135	127
		UVALDE 2023 OPSG #3045209	STONEGARDEN
	LATCF		
REVENUES:			
Taxes			
Intergovernmental	-	69,236	-
Charges for services	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total Revenue	<u>-</u>	<u>69,236</u>	<u>-</u>
EXPENDITURES:			
Current:			
General Government			
Economic Development	-	-	-
Elections	-	-	-
Records Management	-	-	-
Legal			
Check Collection	-	-	-
Law Library	-	-	-
Judicial			
District Attorney	-	-	-
Judicial	-	-	-
Justices of the Peace	-	-	-
Public Facility			
Fairplex Park	-	-	-
Public Safety			
Sheriff	39,420	-	13,587
Emergency Operations	-	-	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	-
Capital Projects			
Capital Outlay and Other	-	69,236	-
Total Expenditures	<u>39,420</u>	<u>69,236</u>	<u>13,587</u>
Excess (Deficiency) Revenues Over Expenditures	<u>(39,420)</u>	<u>-</u>	<u>(13,587)</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	(4,327)
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(4,327)</u>
Net Change in Fund Balances	(39,420)	-	(17,914)
Fund Balance - Beginning	100,000	-	17,914
Prior Period Adjustment	-	-	-
Fund Balance -Ending	<u>60,580</u>	<u>-</u>	<u>-</u>

SPECIAL REVENUE			CAPITAL PROJECTS		
126	130	132	121	122	136
BALLISTIC SHIELDS	FY24 BPU #2538111	FY24 OLS #2991109	FY 22 CTY ESENTIAL SVC	RESILIENCY CENTER GRANT	OLS BORDER RADIO REGION #4917801
-	537,803	707,612	635,918	1,731,440	501,306
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	537,803	707,612	635,918	1,731,440	501,306
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	98,234	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	470,270	658,592	-	-	-
-	-	-	-	-	12,879
-	-	-	-	-	-
-	-	-	-	1,239,467	-
-	37,849	-	-	-	237,774
-	508,119	658,592	98,234	1,239,467	250,653
-	29,684	49,020	537,685	491,973	250,653
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	29,684	49,020	537,685	491,973	250,653
(3,978)	(29,684)	(49,020)	(516,444)	(421,667)	-
-	-	-	-	-	-
(3,978)	-	-	21,241	70,306	250,653

UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2024

CAPITAL PROJECTS			
	110	137	138
	USFWS F20AP00131 (BEAR CREEK)	UVALDE FAMILY RESILIENCY	#4577402 ESSENTIALS GRANT 24-25
REVENUES:			
Taxes			
Intergovernmental	-	272,162	112,335
Charges for services	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total Revenue	<u>-</u>	<u>272,162</u>	<u>112,335</u>
EXPENDITURES:			
Current:			
General Government			
Economic Development	-	-	-
Elections	-	-	-
Records Management	-	-	-
Legal			
Check Collection	-	-	-
Law Library	-	-	-
Judicial			
District Attorney	-	-	-
Judicial	-	-	112,335
Justices of the Peace	-	-	-
Public Facility			
Fairplex Park	-	-	-
Public Safety			
Sheriff			
Emergency Operations	-	272,162	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	-
Capital Projects			
Capital Outlay and Other	-	-	-
Total Expenditures	<u>-</u>	<u>272,162</u>	<u>112,335</u>
Excess (Deficiency) Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	-
Fund Balance - Beginning	148,218	-	-
Prior Period Adjustment	-	-	-
Fund Balance -Ending	<u>148,218</u>	<u>-</u>	<u>-</u>

CAPITAL PROJECTS					
95	114	139	140	128	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
TXCDBG 7220015	TWDB TOWER #1001223	2024 OVAG C-1525 GRANT FUND	FY25 OPERATION LONE STAR	KNIPPA WATER SUPPLY	
					9,236
34,425	334,222	17,833	42,589	811,693	8,308,606
-	-	-	-	-	586,257
-	-	-	-	-	9,837
-	-	-	-	-	42,300
<u>34,425</u>	<u>334,222</u>	<u>17,833</u>	<u>42,589</u>	<u>811,693</u>	<u>8,956,235</u>
-	-	-	-	-	929
-	-	-	-	-	10,333
-	-	-	-	-	231,405
-	-	-	-	-	3,279
-	-	-	-	-	52,166
-	-	-	-	-	-
-	-	-	-	-	47,181
-	-	-	-	-	230,397
-	-	-	-	-	23,771
-	-	-	-	-	988,660
	329,522		42,589		-
-	-	-	-	-	2,459,644
-	-	-	-	-	446,673
-	-	-	-	-	-
-	-	-	-	-	-
-	-	17,833	-	852,998	2,777,812
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>625,021</u>
<u>-</u>	<u>329,522</u>	<u>17,833</u>	<u>42,589</u>	<u>852,998</u>	<u>7,897,272</u>
<u>34,425</u>	<u>4,700</u>	<u>-</u>	<u>-</u>	<u>(41,305)</u>	<u>1,058,964</u>
25,810	-	-	-	-	1,496,551
-	-	-	-	-	(299,421)
-	-	-	-	-	15,856
<u>25,810</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,212,987</u>
60,235	4,700	-	-	(41,305)	2,271,950
(60,235)	(4,700)	-	-	41,305	322,094
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,594,044</u>

UVALDE COUNTY, TEXAS
COMBINING STATEMENT OF CUSTODIAL NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2024

	Custodial Funds					Total Custodial Funds
	26	25	88	27		
	State Fees	Cash Bond	District Attorney Restitution Clearing	Arrest Fees	County Officer Accounts	
ASSETS:						
Current Assets						
Cash & Cash Equivalents	\$ 322,904	\$ 3,776	\$ 1,797	\$ 1,671	\$ 2,671,238	\$ 3,001,386
Receivables	-	-	-	-	-	-
Total Assets	<u>\$ 322,904</u>	<u>\$ 3,776</u>	<u>\$ 1,797</u>	<u>\$ 1,671</u>	<u>\$ 2,671,238</u>	<u>\$ 3,001,386</u>
LIABILITIES						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Others	-	-	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET POSITION						
Restricted for Organizations and Other Governments	\$ 322,904	\$ 3,776	\$ 1,797	\$ 1,671	\$ 2,671,238	\$ 3,001,386
Total Net Position	<u>\$ 322,904</u>	<u>\$ 3,776</u>	<u>\$ 1,797</u>	<u>\$ 1,671</u>	<u>\$ 2,671,238</u>	<u>\$ 3,001,386</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
COMBINING STATEMENT OF CHANGE IN CUSTODIAL NET POSITION
CUSTODIAL FUNDS
YEAR ENDED SEPTEMBER 30, 2024

	Custodial Funds					
	26	25	88	27		
	State	Cash	District	Arrest	County	Total
	Fees	Bond	Attorney	Fees	Officer	Custodial
			Restitution		Accounts	Funds
			Clearing			
ADDITIONS:						
Collections From Other						
Governments and Others	\$ 230,237	\$ -	\$ -	\$ 6,621	\$ 8,560,204	\$ 8,797,062
Interest	-	-	-	-	1,202	1,202
Total Additions	<u>230,237</u>	<u>-</u>	<u>-</u>	<u>6,621</u>	<u>8,561,406</u>	<u>8,798,264</u>
DEDUCTIONS:						
Distributions To Other						
Governments and Others	<u>211,749</u>	<u>-</u>	<u>-</u>	<u>7,076</u>	<u>8,550,609</u>	<u>8,769,434</u>
Total Deductions	<u>211,749</u>	<u>-</u>	<u>-</u>	<u>7,076</u>	<u>8,550,609</u>	<u>8,769,434</u>
Changes in Fiduciary Net Positions	18,488	-	-	(455)	10,796	28,829
Total Net Position - October 1 (Beginning)	304,416	3,776	1,797	2,126	2,660,441	2,972,556
Prior Period Adjustment	-	-	-	-	-	-
Total Net Position - September 30 (Ending)	<u>\$ 322,904</u>	<u>\$ 3,776</u>	<u>\$ 1,797</u>	<u>\$ 1,671</u>	<u>\$ 2,671,238</u>	<u>\$ 3,001,386</u>

The accompanying notes are an integral part of this statement.

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

UVALDE COUNTY, TEXAS
ROAD & BRIDGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	2,760,175	3,010,646	2,829,222	181,424
Intergovernmental	-	-	-	-
Charges for services	689,948	720,958	727,048	(6,090)
Fines & Forfeitures	-	-	-	-
Interest	4,100	7,833	14,051	(6,218)
Miscellaneous	-	-	-	-
Total Revenues	3,454,223	3,739,437	3,570,321	169,116
EXPENDITURES				
Current:				
General Government	-	-	-	-
General Administration	-	-	-	-
Legal	2,500	2,500	-	2,500
Judicial	-	44,175	44,175	-
Financial Administration	-	-	-	-
Public Facilities	-	-	-	-
Public Safety	82,000	84,800	38,289	46,511
Public Transportation	3,553,267	3,511,559	2,890,770	620,789
Environmental Protection	402,677	407,045	277,238	129,807
Culture and Recreation	16,000	21,729	19,514	2,215
Health and Welfare	8,500	8,500	7,246	1,254
Conservation-Agriculture	-	-	-	-
Capital Outlay	243,000	243,000	242,783	217
Debt Service:				
Debt Service - Principal on long-term debt	-	-	-	-
Debt Service - Interest on long-term debt	-	-	-	-
Total Expenditures	4,307,944	4,323,308	3,520,015	803,293
Excess (Deficiency) of Revenues Over (Under) Expenditures	(853,720)	(583,871)	50,306	972,410
OTHER FINANCING SOURCES (USES):				
Transfers In	280,000	613,633	613,633	-
Transfers Out	(905,000)	(905,000)	(905,000)	-
Loan Proceeds	420,000	420,000	-	(420,000)
Total Other Financing Sources (Uses)	(205,000)	128,633	(291,367)	(420,000)
Net Changes in Fund Balances	(1,058,720)	(455,238)	(241,061)	552,410
Fund Balances - Beginning	926,781	926,781	926,781	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(131,939)	471,543	685,720	552,410

UVALDE COUNTY, TEXAS
AMERICAN RESCUE PLAN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original	Final	Actual	Variance with Final Budget - (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government	-	-	-	-
General Administration	908,234	908,234	485,219	423,015
Legal	-	-	-	-
Judicial	-	-	-	-
Financial Administration	-	-	-	-
Public Facilities	-	-	-	-
Public Safety	-	-	-	-
Public Transportation	-	-	-	-
Environmental Protection	-	-	-	-
Culture and Recreation	-	-	-	-
Health and Welfare	-	-	-	-
Conservation-Agriculture	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:	-	-	-	-
Debt Service - Principal on long-term debt	-	-	-	-
Debt Service - Interest on long-term debt	-	-	-	-
Total Expenditures	908,234	908,234	485,219	423,015
Excess (Deficiency) of Revenues Over (Under) Expenditures	(908,234)	(908,234)	(485,219)	423,015
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	(398,633)	(398,633)	-
Loan Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	(398,633)	(398,633)	-
Net Changes in Fund Balances	(908,234)	(1,306,867)	(883,852)	423,015
Fund Balances - Beginning	1,014,316	1,014,316	1,014,316	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	106,082	(292,551)	130,464	423,015

UVALDE COUNTY, TEXAS
INTEREST AND SINKING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	1,652,459	1,720,531	1,720,335	196
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest	1,400	1,400	3,647	(2,247.00)
Miscellaneous	-	-	-	-
Total Revenues	1,653,859	1,721,931	1,723,982	(2,051)
EXPENDITURES				
Current:				
General Government	-	-	-	-
General Administration	-	-	-	-
Legal	-	-	-	-
Judicial	-	-	-	-
Financial Administration	-	-	-	-
Public Facilities	-	-	-	-
Public Safety	-	-	-	-
Public Transportation	-	-	-	-
Environmental Protection	-	-	-	-
Culture and Recreation	-	-	-	-
Health and Welfare	-	-	-	-
Conservation-Agriculture	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:	-	-	-	-
Debt Service - Principal on long-term debt	1,200,000	1,230,380	1,200,000	30,380
Debt Service - Interest on long-term debt	405,144	378,822	409,202	(30,380)
Total Expenditures	1,605,144	1,609,202	1,609,202	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	48,715	112,729	114,780	(2,051)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Loan Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	48,715	112,729	114,780	(2,051)
Fund Balances - Beginning	180,481	180,481	180,481	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	229,196	293,210	295,261	(2,051)

UVALDE COUNTY, TEXAS
CAPITAL PROJECTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	430,000	430,000	-	430,000
Total Revenues	430,000	430,000	-	430,000
EXPENDITURES				
Current:				
General Government	-	-	-	-
General Administration	-	-	-	-
Legal	-	-	-	-
Judicial	-	-	-	-
Financial Administration	-	-	-	-
Public Facilities	-	-	-	-
Public Safety	-	-	-	-
Public Transportation	-	-	-	-
Environmental Protection	-	-	-	-
Culture and Recreation	-	-	-	-
Health and Welfare	-	-	-	-
Conservation-Agriculture	-	-	-	-
Capital Outlay	430,000	180,250	177,709	2,541.00
Debt Service:	-	-	-	-
Debt Service - Principal on long-term debt	-	-	-	-
Debt Service - Interest on long-term debt	-	-	-	-
Total Expenditures	430,000	180,250	177,709	2,541
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	249,750	(177,709)	432,541
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Loan Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	249,750	(177,709)	432,541
Fund Balances - Beginning	180,252	180,252	180,252	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	180,252	430,002	2,543	432,541

UVALDE COUNTY, TEXAS
ARCHIVAL FEE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	30,000	30,000	21,850	8,150
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	30,000	30,000	21,850	8,150
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	120,000	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	136,800	136,700	100
Total Expenditures	120,000	136,800	136,700	100
Excess (Deficiency) of Revenues Over (Under) Expenditures	(90,000)	(106,800)	(114,850)	8,250
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(90,000)	(106,800)	(114,850)	8,250
Fund Balances - Beginning	349,531	349,531	349,531	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	259,531	242,731	234,681	8,250

UVALDE COUNTY, TEXAS
BORDER CRIME PROSECUTION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	98,040	(98,040)
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	98,040	(98,040)
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	431	(431)
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	431	(431)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	97,610	(98,471)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	(86,818)	(86,818)
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	(86,818)	-
Net Changes in Fund Balances	-	-	10,791	(98,471)
Fund Balances - Beginning	(11,222)	(11,222)	(11,222)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(11,222)	(11,222)	(431)	(98,471)

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, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	555	555	-	555
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	555	555		555
EXPENDITURES				
Current:				
General Government			-	
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-		-
Legal			-	
Check Collection	-	-	-	-
Law Library	-	-		-
Judicial			-	
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-		-
Public Facility			-	
Fairplex Park	-	-	-	-
Public Safety			-	
Sheriff	-	-	-	-
Emergency Operations	5,970	5,970		5,970
Culture and Recreation				
Historical Commission	-	-		-
Health and Welfare			-	
Health	-	-		-
Capital Projects			-	
Capital Outlay and Other	-	-	-	-
Total Expenditures	5,970	5,970	-	5,970
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,415)	(5,415)		6,525
OTHER FINANCING SOURCES (USES):			-	
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-		-
Net Changes in Fund Balances	(5,415)	(5,415)		6,525
Fund Balances - Beginning	5,415	5,415	5,415	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	-	5,415	6,525

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, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	1,437	1,437	(0)
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	1,437	1,437	(0)
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	1,690	1,690	-	1,690
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	1,690	1,690	-	1,690
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,690)	(253)	1,437	1,690
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(1,690)	(253)	1,437	1,690
Fund Balances - Beginning	1,690	1,690	1,690	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	1,437	3,127	1,690

UVALDE COUNTY, TEXAS
COUNTY ATTORNEY HOT CHECK
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-		-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	32	32	-
Miscellaneous	-	-	-	-
Total Revenues	-	32	32	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	5,000	5,000	3,279	1,721
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	5,000	5,000	3,279	1,721
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(4,968)	(3,247)	1,721
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(5,000)	(4,968)	(3,247)	1,721
Fund Balances - Beginning	5,054	5,054	5,054	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	54	86	1,807	1,721

UVALDE COUNTY, TEXAS
COUNTY COURT PRESERVATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	13,750	13,750	-	13,750
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	13,750	13,750	-	13,750
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,750)	(13,750)	-	13,750
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(13,750)	(13,750)	-	13,750
Fund Balances - Beginning	13,340	13,340	13,340	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(410)	(410)	13,340	13,750

UVALDE COUNTY, TEXAS
COUNTY COURT TECHNOLOGY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	500	500	485	15
Total Revenues	500	500	485	15
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	6,900	6,900	3,970	2,930
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	6,900	6,900	3,970	2,930
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,400)	(6,400)	(3,485)	2,945
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(6,400)	(6,400)	(3,485)	2,945
Fund Balances - Beginning	6,072	6,072	6,072	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(328)	(328)	2,587	2,945

UVALDE COUNTY, TEXAS
COUNTY RECORDS MANAGEMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	2,508	3,910	(1,402)
Interest	-	57	57	-
Miscellaneous	-	-	-	-
Total Revenues	-	2,565	3,967	(1,402)
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	1,000	1,000	-	1,000
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	1,000	1,000	-	1,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000)	1,565	3,967	(402)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(1,000)	1,565	3,967	(402)
Fund Balances - Beginning	3,543	3,543	3,543	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	2,543	5,108	7,510	(402)

UVALDE COUNTY, TEXAS
COURT REPORTERS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	5,200	6,925	9,080	(2,155)
Interest	5	5	-	5
Miscellaneous	-	-	-	-
Total Revenues	5,205	6,930	9,080	(2,150)
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	9,205	9,205	8,130	1,075
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	9,205	9,205	8,130	1,075
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,000)	(2,275)	950	(1,075)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(4,000)	(2,275)	950	(1,075)
Fund Balances - Beginning	10,389	10,389	10,389	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	6,389	8,114	11,339	(1,075)

UVALDE COUNTY, TEXAS
COURTHOUSE SECURITY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	15,850	15,850	15,967	(117)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	15,850	15,850	15,967	(117)
EXPENDITURES				
Current:				
General Government	-	-	-	-
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	83,850	72,880	7,673	65,207
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	10,970	10,970	-
Total Expenditures	83,850	83,850	18,643	65,207
Excess (Deficiency) of Revenues Over (Under) Expenditures	(68,000)	(68,000)	(2,677)	65,090
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(68,000)	(68,000)	(2,677)	65,090
Fund Balances - Beginning	73,192	73,192	73,192	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	5,192	5,192	70,516	65,090

UVALDE COUNTY, TEXAS
D.A. ADMINISTRATIVE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	950	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(950)	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	-	(950)	-
Fund Balances - Beginning	26,668	26,668	26,668	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	26,668	26,668	25,718	-

UVALDE COUNTY, TEXAS
D.A. FEE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	10	10	-	10
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	10	10	-	10
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10)	(10)	-	10
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(10)	(10)	-	10
Fund Balances - Beginning	9	9	9	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(1)	(1)	9	10

UVALDE COUNTY, TEXAS
D.A. FORFEITURE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	57	3,112	(3,055)
Miscellaneous	-	2,689	-	2,689
Total Revenues	-	2,746	3,112	(366)
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	8,276	8,276	-	8,276
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	8,276	8,276	-	8,276
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,276)	(5,531)	3,112	7,910
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(8,276)	(5,531)	3,112	7,910
Fund Balances - Beginning	8,020	8,020	8,020	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(256)	2,489	11,132	7,910

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, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final		Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	500	500	85	415
Interest	50	50	20	30
Miscellaneous	-	-	-	-
Total Revenues	550	550	105	445
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	4,550	4,550	2,481	2,069
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	4,550	4,550	2,481	2,069
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,000)	(4,000)	(2,376)	2,514
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(4,000)	(4,000)	(2,376)	2,514
Fund Balances - Beginning	4,529	4,529	4,529	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	529	529	2,153	2,514

UVALDE COUNTY, TEXAS
DISTRICT COURT PRESERVATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	7,000	7,000	8,345	(1,345)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	7,000	7,000	8,345	(1,345)
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	24,000	24,000	-	24,000
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	24,000	24,000	-	24,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,000)	(17,000)	8,345	22,655
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(17,000)	(17,000)	8,345	22,655
Fund Balances - Beginning	19,041	19,041	19,041	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	2,041	2,041	27,386	22,655

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, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	1,000	1,000	190	810
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	1,000	1,000	190	810
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	21,600	21,600	-	21,600
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	21,600	21,600	-	21,600
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,600)	(20,600)	190	22,410
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(20,600)	(20,600)	190	22,410
Fund Balances - Beginning	20,696	20,696	20,696	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	96	96	20,886	22,410

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, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	500	500	617	(117)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	500	500	617	(117)
EXPENDITURES				
Current:				
General Government	-	-	-	-
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	2,850	2,850	-	2,850
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	2,850	2,850	-	2,850
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,350)	(2,350)	617	2,733
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(2,350)	(2,350)	617	2,733
Fund Balances - Beginning	1,914	1,914	1,914	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(436)	(436)	2,531	2,733

UVALDE COUNTY, TEXAS
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	498	498	-
Miscellaneous	-	-	-	-
Total Revenues	-	498	498	-
EXPENDITURES				
Current:				
General Government				
Economic Development	44,179	44,179	-	44,179
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	44,179	44,179	-	44,179
Excess (Deficiency) of Revenues Over (Under) Expenditures	(44,179)	(43,681)	498	44,179
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(44,179)	(43,681)	498	44,179
Fund Balances - Beginning	137,706	137,706	137,706	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	93,527	94,025	138,204	44,179

UVALDE COUNTY, TEXAS
 EMPG
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	14,000	35,500	14,000	21,500
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	14,000	35,500	14,000	21,500
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	159,000	185,500	141,942	43,558
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	159,000	185,500	141,942	43,558
Excess (Deficiency) of Revenues Over (Under) Expenditures	(145,000)	(150,000)	(127,942)	65,058
OTHER FINANCING SOURCES (USES):				
Transfers In	75,000	75,000	96,500	21,500
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	75,000	75,000	96,500	-
Net Changes in Fund Balances	(70,000)	(75,000)	(31,442)	65,058
Fund Balances - Beginning	61,633	61,633	61,633	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(8,367)	(13,367)	30,191	65,058

UVALDE COUNTY, TEXAS
FAIRPLEX DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	312,000	450,330	434,506	15,824
Total Revenues	312,000	450,330	434,506	15,824
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	965,928	1,137,006	1,112,447	24,559
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	965,928	1,137,006	1,112,447	24,559
Excess (Deficiency) of Revenues Over (Under) Expenditures	(653,928)	(686,676)	(677,941)	40,383
OTHER FINANCING SOURCES (USES):				
Transfers In	550,000	550,000	550,000	(0)
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	550,000	550,000	550,000	-
Net Changes in Fund Balances	(103,928)	(136,676)	(127,941)	40,383
Fund Balances - Beginning	198,174	198,174	198,174	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	94,246	61,498	70,233	40,383

UVALDE COUNTY, TEXAS
HAVA GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	150	638	638	(0)
Miscellaneous	-	6,750	6,750	-
Total Revenues	150	7,388	7,388	(0)
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	50,150	50,150	10,333	39,817
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	50,150	50,150	10,333	39,817
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	(42,762)	(2,945)	39,817
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(50,000)	(42,762)	(2,945)	39,817
Fund Balances - Beginning	58,085	58,085	58,085	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	8,085	15,323	55,140	39,817

UVALDE COUNTY, TEXAS
HISTORICAL COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	133	133	-
Miscellaneous	2,000	3,500	3,500	0
Total Revenues	2,000	3,633	3,633	0
EXPENDITURES				
Current:				
General Government	-	-	-	-
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	10,000	10,000	-	10,000
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	10,000	10,000	-	10,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,000)	(6,367)	3,633	10,000
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(8,000)	(6,367)	3,633	10,000
Fund Balances - Beginning	9,777	9,777	9,777	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	1,777	3,410	13,410	10,000

UVALDE COUNTY, TEXAS
J.P. TECHNOLOGY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	15,000	15,000	16,046	(1,046)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	15,000	15,000	16,046	(1,046)
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	37,038	37,038	18,435	18,603
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	37,038	37,038	18,435	18,603
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,038)	(22,038)	(2,389)	17,557
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(22,038)	(22,038)	(2,389)	17,557
Fund Balances - Beginning	37,304	37,304	37,304	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	15,266	15,266	34,915	17,557

UVALDE COUNTY, TEXAS
JURY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	6,000	16,454	21,030	(4,576)
Charges for services	3,850	3,850	4,464	(614)
Interest	75	75	134	(59)
Miscellaneous	-	-	-	-
Total Revenues	9,925	20,379	25,628	(5,249)
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	38,925	38,925	35,851	3,074
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	38,925	38,925	35,851	3,074
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,000)	(18,546)	(10,223)	(2,175)
OTHER FINANCING SOURCES (USES):				
Transfers In	15,000	15,000	15,000	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	15,000	15,000	15,000	-
Net Changes in Fund Balances	(14,000)	(3,546)	4,777	(2,175)
Fund Balances - Beginning	16,703	16,703	16,703	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	2,703	13,157	21,480	(2,175)

UVALDE COUNTY, TEXAS
KNIPPA WATER & SEPTIC
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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

UVALDE COUNTY, TEXAS
LAW LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	10,900	10,900	12,387	(1,487)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	10,900	10,900	12,387	(1,487)
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	60,900	60,900	17,151	43,749
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	60,900	60,900	17,151	43,749
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	(50,000)	(4,764)	42,262
OTHER FINANCING SOURCES (USES):				
Transfers In	15,000	18,750	18,750	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	15,000	18,750	18,750	-
Net Changes in Fund Balances	(35,000)	(31,250)	13,986	42,262
Fund Balances - Beginning	49,209	49,209	49,209	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	14,209	17,959	63,195	42,262

UVALDE COUNTY, TEXAS
DISTRICT ATTORNEY RESTITUTION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	1,797	1,797	-	1,797
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	1,797	1,797	-	1,797
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,797)	(1,797)	-	1,797
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(1,797)	(1,797)	-	1,797
Fund Balances - Beginning	1,797	1,797	1,797	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	-	1,797	1,797

UVALDE COUNTY, TEXAS
LBSP 2021 #2991106
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	37,400	37,400	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	37,400	37,400	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(37,400)	(37,400)	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(37,400)	(37,400)	-
Fund Balances - Beginning	874	874	874	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	874	(36,526)	(36,526)	-

UVALDE COUNTY, TEXAS
LEPC GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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

UVALDE COUNTY, TEXAS
#4702701 HOMELAND SECURITY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	31,941	32,534	(593)
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	31,941	32,534	(593)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(31,941)	(32,534)	(593)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	(6,270)	-	6,270.00
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	(6,270)	-	-
Net Changes in Fund Balances	-	(38,211)	(32,534)	(593)
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	(38,211)	(32,534)	(593)

UVALDE COUNTY, TEXAS
NUTRITION PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	197,715	200,826	187,044	13,782
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	197,715	200,826	187,044	13,782
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	506,275	575,186	548,714	26,472
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	506,275	575,186	548,714	26,472
Excess (Deficiency) of Revenues Over (Under) Expenditures	(308,560)	(374,360)	(361,670)	40,254
OTHER FINANCING SOURCES (USES):				
Transfers In	300,000	595,000	595,000	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	300,000	595,000	595,000	-
Net Changes in Fund Balances	(8,560)	220,640	233,330	40,254
Fund Balances - Beginning	(171,272)	(171,272)	(171,272)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(179,832)	49,368	62,058	40,254

UVALDE COUNTY, TEXAS
PRETRIAL DIVERSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	11,610	11,610	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	11,610	11,610	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	7,000	14,729	7,729	7,000
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	7,000	14,729	7,729	7,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,000)	(3,119)	3,881	7,000
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(7,000)	(3,119)	3,881	7,000
Fund Balances - Beginning	8,085	8,085	8,085	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	1,085	4,966	11,966	7,000

UVALDE COUNTY, TEXAS
RECORDS MANAGEMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	36,450	36,450	27,580	8,870
Interest	900	900	1,392	(492)
Miscellaneous	-	-	-	-
Total Revenues	37,350	37,350	28,972	8,378
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	159,706	195,334	92,224	103,110
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	159,706	195,334	92,224	103,110
Excess (Deficiency) of Revenues Over (Under) Expenditures	(122,356)	(157,984)	(63,253)	111,488
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(122,356)	(157,984)	(63,253)	111,488
Fund Balances - Beginning	164,091	164,091	164,091	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	41,735	6,107	100,838	111,488

UVALDE COUNTY, TEXAS
SECURITY FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	800	800	261	539
Interest	125	125	217	(92)
Miscellaneous	-	-	-	-
Total Revenues	925	925	478	447
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	20,925	20,925	5,336	15,589
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	20,925	20,925	5,336	15,589
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	(20,000)	(4,858)	16,036
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(20,000)	(20,000)	(4,858)	16,036
Fund Balances - Beginning	20,015	20,015	20,015	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	15	15	15,157	16,036

UVALDE COUNTY, TEXAS
SHERIFF COMMISSARY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	126,000	173,989	173,989	-
Interest	200	2,808	2,808	-
Miscellaneous	-	-	-	-
Total Revenues	126,200	176,797	176,797	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	268,200	268,200	172,633	95,568
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	268,200	268,200	172,633	95,568
Excess (Deficiency) of Revenues Over (Under) Expenditures	(142,000)	(91,403)	4,164	95,568
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(142,000)	(91,403)	4,164	95,568
Fund Balances - Beginning	274,903	274,903	274,903	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	132,903	183,500	279,067	95,568

UVALDE COUNTY, TEXAS
SHERIFF FEDERAL FORFEITURE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	30,000	30,000	200	29,800
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	30,000	30,000	200	29,800
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,000)	(30,000)	(200)	29,800
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(30,000)	(30,000)	(200)	29,800
Fund Balances - Beginning	36,673	36,673	36,673	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	6,673	6,673	36,473	29,800

UVALDE COUNTY, TEXAS
SHERIFF LEOSE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	3,500	8,426	8,426	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	3,500	8,426	8,426	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	3,700	3,700	3,175	525
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	3,700	3,700	3,175	525
Excess (Deficiency) of Revenues Over (Under) Expenditures	(200)	4,726	5,251	525
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(200)	4,726	5,251	525
Fund Balances - Beginning	479	479	479	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	279	5,205	5,730	525

UVALDE COUNTY, TEXAS
SHERIFF SEIZURE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	948	948	-
Miscellaneous	-	38,738	38,738	-
Total Revenues	-	39,686	39,686	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	3,782	3,782	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	3,782	3,782	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	35,904	35,904	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	35,904	35,904	-
Fund Balances - Beginning	74,399	74,399	74,399	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	74,399	110,303	110,303	-

UVALDE COUNTY, TEXAS
SHERIFF STATE FORFEITURE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	50	50	149	(99)
Miscellaneous	-	-	-	-
Total Revenues	50	50	149	(99)
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	10,050	10,050	-	10,050
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	10,050	10,050	-	10,050
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(10,000)	149	9,951
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(10,000)	(10,000)	149	9,951
Fund Balances - Beginning	12,959	12,959	12,959	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	2,959	2,959	13,108	9,951

UVALDE COUNTY, TEXAS
STONE GARDEN 2016
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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

UVALDE COUNTY, TEXAS
STONE GARDEN 7206618
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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

UVALDE COUNTY, TEXAS
STONE GARDEN GRANT UVALDE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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

UVALDE COUNTY, TEXAS
 TABACCO SETTLEMENT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	65,000	80,901	80,901	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	65,000	80,901	80,901	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	136,085	150,085	53,751	96,334
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	136,085	150,085	53,751	96,334
Excess (Deficiency) of Revenues Over (Under) Expenditures	(71,085)	(69,184)	27,151	96,334
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(71,085)	(69,184)	27,151	96,334
Fund Balances - Beginning	115,722	115,722	115,722	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	44,637	46,538	142,873	96,334

UVALDE COUNTY, TEXAS
UVALDE ESTATES SEPTIC
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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

UVALDE COUNTY, TEXAS
VICTIMS OF CRIME D.A.
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	45,000	45,000	41,250	3,750
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	45,000	45,000	41,250	3,750
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	45,000	46,231	46,231	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	45,000	46,231	46,231	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(1,231)	(4,981)	3,750
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(1,231)	(4,981)	3,750
Fund Balances - Beginning	8,224	8,224	8,224	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	8,224	6,993	3,243	3,750

UVALDE COUNTY, TEXAS
LANGUAGE ACCESS FEE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	1,900	1,900	2,325	(425)
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	1,900	1,900	2,325	(425)
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	5,500	5,500	-	5,500
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	5,500	5,500	-	5,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,600)	(3,600)	2,325	5,075
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
 Net Changes in Fund Balances	 (3,600)	 (3,600)	 2,325	 5,075
 Fund Balances - Beginning	 3,882	 3,882	 3,882	 -
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	282	282	6,207	5,075

UVALDE COUNTY, TEXAS
LOCAL TRUANCY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	5,000	5,000	5,275	(275)
Total Revenues	5,000	5,000	5,275	(275)
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	14,000	14,000	-	14,000
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	14,000	14,000	-	14,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,000)	(9,000)	5,275	13,725
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(9,000)	(9,000)	5,275	13,725
Fund Balances - Beginning	10,062	10,062	10,062	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	1,062	1,062	15,337	13,725

UVALDE COUNTY, TEXAS
CT FACILITY FEE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	5,100	5,100	7,000	(1,900)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	5,100	5,100	7,000	(1,900)
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	14,600	14,600	-	14,600
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	14,600	14,600	-	14,600
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,500)	(9,500)	7,000	12,700
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(9,500)	(9,500)	7,000	12,700
Fund Balances - Beginning	10,850	10,850	10,850	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	1,350	1,350	17,850	12,700

UVALDE COUNTY, TEXAS
CT GUARDIAN JUD/ED PUBL
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	2,400	2,400	3,440	(1,040)
Total Revenues	2,400	2,400	3,440	(1,040)
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-		-
Judicial				
District Attorney	-	-	-	-
			Judicial	
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	8,050	8,050	-	8,050
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,650)	(5,650)	3,440	7,010
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(5,650)	(5,650)	3,440	7,010
Fund Balances - Beginning	6,265	6,265	6,265	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	615	615	9,705	7,010

UVALDE COUNTY, TEXAS
FY LBSP #2991109
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	23,000	23,000	-	23,000
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	23,000	23,000	-	23,000
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	23,000	23,000	19,955	3,045
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	23,000	23,000	19,955	3,045
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(19,955)	26,045
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	(94,549)	-	94,549
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	(94,549)	-	-
Net Changes in Fund Balances	-	(94,549)	(19,955)	26,045
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	(94,549)	(19,955)	26,045

UVALDE COUNTY, TEXAS
CONSTABLE #3 LEOSE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	1,437	1,437	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	1,437	1,437	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	1,222	1,222	-	1,222
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	1,222	1,222	-	1,222
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,222)	214	1,437	1,222
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(1,222)	214	1,437	1,222
Fund Balances - Beginning	1,222	1,222	1,222	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(0)	1,436	2,659	1,222

UVALDE COUNTY, TEXAS
REGION ALTERNATE BPU
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original	Final	Actual	Variance with Final Budget - (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	6,791	(6,791)
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	6,791	(6,791)
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	6,791	(6,791)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	3,555	3,555
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	3,555	-
Net Changes in Fund Balances	-	-	10,346	(6,791)
Fund Balances - Beginning	(10,346)	(10,346)	(10,346)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(10,346)	(10,346)	(0)	(6,791)

UVALDE COUNTY, TEXAS
OPSG #3045208
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	106,780	106,780	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	106,780	106,780	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	101,439	101,439	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	101,439	101,439	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	5,341	5,341	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	101,439	101,439	-
Transfers Out	-	(106,780)	(106,780)	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	(5,341)	(5,341)	-
Net Changes in Fund Balances	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	-	-	-

UVALDE COUNTY, TEXAS
#6 CONSTABLE LEASE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	755	755	-
Total Revenues	-	755	755	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	1,094	1,094	-	1,094
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	1,094	1,094	-	1,094
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,094)	(338)	755	1,094
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(1,094)	(338)	755	1,094
Fund Balances - Beginning	1,094	1,094	1,094	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	0	756	1,849	1,094

UVALDE COUNTY, TEXAS
DHS COVID 19 CFDA #93.3
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	50,000	192,877	192,877	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	50,000	192,877	192,877	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	50,000	22,000	7,694	14,306
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	50,000	22,000	7,694	14,306
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	170,877	185,183	14,306
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	170,877	185,183	14,306
Fund Balances - Beginning	(13,578)	(13,578)	(13,578)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(13,578)	157,299	171,605	14,306

UVALDE COUNTY, TEXAS
OPSG GRANT #3045207
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	170,000	170,000	-	170,000
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	170,000	170,000	-	170,000
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	170,000	170,000	3,000	167,000
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	166,823	-	166,823
Total Expenditures	170,000	336,823	3,000	333,823
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(166,823)	(3,000)	503,823
OTHER FINANCING SOURCES (USES):				
Transfers In	-	111,997	111,997	-
Transfers Out	-	-	(101,439)	(101,439)
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	10,558	-
Net Changes in Fund Balances	-	(166,823)	7,558	503,823
Fund Balances - Beginning	(7,558)	(7,558)	(7,558)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(7,558)	(174,381)	0	503,823

UVALDE COUNTY, TEXAS
OLS GRANT #4369601
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	600,000	734,932	734,932	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	600,000	734,932	734,932	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	600,000	600,000	151,778	448,222
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	600,000	600,000	151,778	448,222
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	134,932	583,154	448,222
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	134,932	583,154	448,222
Fund Balances - Beginning	(567,910)	(567,910)	(567,910)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(567,910)	(432,978)	15,244	448,222

UVALDE COUNTY, TEXAS

SB 22

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	700,000	700,000	-
Charges for services	-	-	-	-
Interest	-	2,754	2,754	-
Miscellaneous	-	-	-	-
Total Revenues	-	702,754	702,754	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	701,917	559,497	142,420
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	701,917	559,497	142,420
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	838	143,258	142,420
OTHER FINANCING SOURCES (USES):				
Transfers In	-	15,362	-	(15,362)
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	15,362	-	-
Net Changes in Fund Balances	-	16,200	143,258	142,420
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	16,200	143,258	142,420

UVALDE COUNTY, TEXAS
LATCF
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	100,000	100,000	39,420	60,580
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	100,000	100,000	39,420	60,580
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100,000)	(100,000)	(39,420)	60,580
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
 Net Changes in Fund Balances	 (100,000)	 (100,000)	 (39,420)	 60,580
 Fund Balances - Beginning	 100,000	 100,000	 100,000	 -
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	-	60,580	60,580

UVALDE COUNTY, TEXAS
UVALDE 2023 OPSG #3045209
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	69,236	69,236	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	69,236	69,236	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(69,236)	(69,236)	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(69,236)	(69,236)	-
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	(69,236)	(69,236)	-

UVALDE COUNTY, TEXAS
STONEGARDEN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	25,000	25,000	-	25,000
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	25,000	25,000	-	25,000
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	25,000	20,673	13,587	7,086
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	25,000	20,673	13,587	7,086
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	4,327	(13,587)	32,086
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	(4,327)	(4,327)	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	(4,327)	(4,327)	-
Net Changes in Fund Balances	-	(0)	(17,914)	32,086
Fund Balances - Beginning	17,914	17,914	17,914	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	17,914	17,914	(0)	32,086

UVALDE COUNTY, TEXAS
BALLISTIC SHIELDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	4,000	4,000	-	4,000
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	4,000	4,000	-	4,000
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	4,000	4,000	-	4,000
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	4,000	4,000	-	4,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	8,000
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	-	-	8,000
Fund Balances - Beginning	(3,978)	(3,978)	(3,978)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(3,978)	(3,978)	(3,978)	8,000

UVALDE COUNTY, TEXAS
FY24 BPU #2538111
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	823,099	823,099	454,317	368,782
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	823,099	823,099	454,317	368,782
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	823,099	823,099	508,119	314,980
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	823,099	823,099	508,119	314,980
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(53,802)	683,762
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	-	(53,802)	683,762
Fund Balances - Beginning	(29,684)	(29,684)	(29,684)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(29,684)	(29,684)	(83,486)	683,762

UVALDE COUNTY, TEXAS
FY24 OLS #2991109
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	1,504,277	1,504,277	366,547	1,137,730
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	1,504,277	1,504,277	366,547	1,137,730
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	1,504,277	2,165,719	658,592	1,507,127
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	1,504,277	2,165,719	658,592	1,507,127
Excess (Deficiency) of Revenues Over (Under) Expenditures	(0)	(661,442)	(292,045)	2,644,857
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(0)	(661,442)	(292,045)	2,644,857
Fund Balances - Beginning	(49,020)	(49,020)	(49,020)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(49,020)	(710,462)	(341,065)	2,644,857

UVALDE COUNTY, TEXAS
FY 22 CITY ESSENTIAL SVC
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	500,000	635,918	635,918	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	500,000	635,918	635,918	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	500,000	500,000	98,234	401,766
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	500,000	500,000	98,234	401,766
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	135,918	537,685	401,766
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	135,918	537,685	401,766
Fund Balances - Beginning	(516,444)	(516,444)	(516,444)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(516,444)	(380,526)	21,241	401,766

UVALDE COUNTY, TEXAS
RESILIENCY CENTER GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	700,000	1,787,370	1,731,440	55,930
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	700,000	1,787,370	1,731,440	55,930
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	700,000	2,106,305	1,319,062	787,243
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	700,000	2,106,305	1,319,062	787,243
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(318,935)	412,378	843,173
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(318,935)	412,378	843,173
Fund Balances - Beginning	(421,667)	(421,667)	(421,667)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(421,667)	(740,602)	(9,289)	843,173

UVALDE COUNTY, TEXAS
OLS BORDER REGION RADIO #4917801
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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

UVALDE COUNTY, TEXAS
USFWS F20AP00131
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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

UVALDE COUNTY, TEXAS
UVALDE FAMILY RESILIENCY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	272,162	272,162	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	272,162	272,162	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(272,162)	(272,162)	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(272,162)	(272,162)	-
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	(272,162)	(272,162)	-

UVALDE COUNTY, TEXAS
#4577402 ESSENTIALS GRANT 24-25
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	620,000	-	620,000
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	620,000	-	620,000
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	623,248	112,335	510,913
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	623,248	112,335	510,913
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(3,248)	(112,335)	1,130,913
OTHER FINANCING SOURCES (USES):				
Transfers In	-	5,000	-	(5,000)
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	5,000	-	-
Net Changes in Fund Balances	-	1,752	(112,335)	1,130,913
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	1,752	(112,335)	1,130,913

UVALDE COUNTY, TEXAS
TXCDBG 7218490
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	34,425	(34,425)
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	34,425	(34,425)
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	34,425	(34,425)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	25,810	25,810
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	25,810	-
Net Changes in Fund Balances	-	-	60,235	(34,425)
Fund Balances - Beginning	(60,235)	(60,235)	(60,235)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(60,235)	(60,235)	(0)	(34,425)

UVALDE COUNTY, TEXAS
TWDB TOWER #1001223
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	50,000	202,085	202,085	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	50,000	202,085	202,085	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	50,000	329,522	329,522	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	50,000	329,522	329,522	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(127,437)	(127,437)	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(127,437)	(127,437)	-
Fund Balances - Beginning	(4,700)	(4,700)	(4,700)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(4,700)	(132,137)	(132,137)	-

UVALDE COUNTY, TEXAS
2024 OVAG C-01525 GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	8,246	8,246	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	8,246	8,246	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	17,833	17,833	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	17,833	17,833	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(9,587)	(9,587)	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(9,587)	(9,587)	-
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	(9,587)	(9,587)	-

UVALDE COUNTY, TEXAS
FY 25 OPERATION LONE STAR
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	42,589	42,589	(0)
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	42,589	42,589	(0)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(42,589)	(42,589)	(0)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(42,589)	(42,589)	(0)
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	(42,589)	(42,589)	(0)

UVALDE COUNTY, TEXAS
KNIPPA WATER SUPPLY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	750,000	750,000	622,983	127,017
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	750,000	750,000	622,983	127,017
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	750,000	852,998	852,998	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	750,000	852,998	852,998	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(102,998)	(230,015)	127,017
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(102,998)	(230,015)	127,017
Fund Balances - Beginning	41,305	41,305	41,305	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	41,305	(61,693)	(188,710)	127,017

STATISTICAL SECTION (Unaudited)

This part of the Uvalde County's annual comprehensive 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	176
. <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	183
. <i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	
Debt Capacity	188
. <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	192
. <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	194
. <i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	

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

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental activities										
Investment in Capital Assets	\$10,813,736	\$10,832,763	\$10,953,807	\$11,131,498	\$11,405,378	\$12,060,805	\$10,255,579	\$12,004,164	\$15,691,643	\$16,283,803
Restricted	3,259,618	3,103,047	2,546,792	3,049,158	1,314,721	2,849,278	7,231,886	8,002,340	4,099,262	3,708,032
Unrestricted	5,817,353	4,873,530	2,214,400	3,222,685	374,043	4,862,613	5,295,042	5,917,212	9,207,038	7,801,979
Total governmental activities Net Position	\$19,890,707	\$18,809,340	\$15,714,999	\$17,403,341	\$13,094,142	\$19,772,696	\$22,782,507	\$25,923,716	\$28,997,943	\$27,793,814
Business-type activities										
Investment in Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-	-	-	-
Total business-type activates Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary government										
Investment in Capital Assets	\$10,813,736	\$10,832,763	\$10,953,807	\$11,131,498	\$11,405,378	\$12,060,805	\$10,255,579	\$12,004,164	\$15,691,643	\$16,283,803
Restricted	3,259,618	3,103,047	2,546,792	3,049,158	1,314,721	2,849,278	7,231,886	8,002,340	4,099,262	3,708,032
Unrestricted	5,817,353	4,873,530	2,214,400	3,222,685	374,043	4,862,613	5,295,042	5,917,212	9,207,038	7,801,979
Total primary government Net Position	\$19,890,707	\$18,809,340	\$15,714,999	\$17,403,341	\$13,094,142	\$19,772,696	\$22,782,507	\$25,923,716	\$28,997,943	\$27,793,814

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)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental activities:										
General Administration	\$2,608,573	\$3,039,014	2,678,526	2,699,199	\$3,147,751	\$3,170,938	\$3,402,544	\$4,565,865	\$4,692,949	4,881,227
Legal	342,443	330,892	375,288	377,978	396,340	371,351	296,214	426,719	840,802	979,956
Judicial	2,012,104	2,179,444	2,764,818	2,428,487	2,572,428	2,374,243	1,847,825	2,568,310	2,752,498	2,452,656
Financial Administration	1,100,725	1,191,477	1,517,642	1,323,260	1,599,937	1,609,000	1,654,268	1,696,828	602,188	601,779
Public Facilities	1,202,439	1,177,084	2,248,171	1,764,017	1,740,487	1,804,022	2,128,966	1,556,797	1,895,526	2,144,825
Public Safety	5,923,329	6,297,707	7,466,032	6,883,693	7,541,876	7,705,204	7,762,475	8,958,767	11,033,136	12,282,113
Public Transportation	1,914,400	2,039,015	2,586,571	2,005,490	2,598,540	2,568,238	2,569,416	2,820,590	3,225,213	3,171,103
Environmental Protection	272,304	293,861	317,026	325,637	332,428	344,889	340,363	346,343	206,847	362,168
Culture and Recreation	744,652	980,122	1,301,002	1,259,558	1,535,121	1,341,443	1,691,606	1,531,868	1,562,008	1,455,491
Health and Welfare	2,440,310	3,091,014	3,464,874	3,599,561	2,837,477	3,398,860	3,829,542	3,646,044	2,626,104	6,366,936
Conservation - Agriculture	145,781	138,934	184,287	170,430	187,685	171,246	159,545	182,336	128,385	137,154
Interest and Fiscal Charges	1,008,022	978,778	954,697	612,983	565,163	530,270	472,917	745,585	439,574	415,351
Total governmental activities expenses	19,715,082	21,737,342	25,858,934	23,450,293	25,055,233	25,389,704	26,155,681	29,046,052	30,005,230	35,250,759
Total primary government expenses	\$ 19,715,082	\$ 21,737,342	\$ 25,858,934	\$ 23,450,293	\$ 25,055,233	\$ 25,389,704	\$ 26,155,681	\$ 29,046,052	\$ 30,005,230	\$ 35,250,759
Program Revenues										
Governmental activities:										
Charges for services:										
General Administration	\$237,796	\$229,476	\$245,007	\$281,452	\$299,330	\$280,115	\$319,083	\$4,377,409	\$307,694	449,081
Judicial	8,457	19,192	13,999	5,665	7,979	5,358	4,889	1,174	70,657	164,487
Legal	751,713	548,803	559,723	916,813	1,566,371	810,721	1,125,870	605,543	208,787	105,529
Financial Administration	193,169	202,072	309,279	212,295	244,673	256,633	260,698	21,772	-	-
Public Facilities	-	-	-	-	-	-	-	-	-	425,270
Public Safety	1,969,389	2,003,946	1,965,660	1,921,691	2,106,460	1,638,551	1,438,684	2,197,408	3,101,914	1,910,461
Public Transportation	652,396	679,736	624,731	649,373	1,062,851	663,022	683,651	-	1,133,773	893,903
Environmental Protection	-	-	-	-	-	-	-	121,240	68,785	67,486
Culture and Recreation	-	-	-	-	-	-	-	-	-	3,500
Health and Welfare	98,906	469,693	39,850	44,299	42,870	50,648	42,573	13,246	41,558	52,345
Conservation - Agriculture	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	1,730,845	2,430,793	1,975,731	1,965,525	2,054,135	3,179,287	3,909,059	1,914,953	3,619,556	7,330,112
Capital grants and contributions	8,406	5,000	931,610	1,063,947	200,499	436,665	779,999	-	1,314,170	1,182,441
Total governmental activities program revenues	5,651,077	6,588,711	6,665,590	7,061,060	7,585,168	7,321,000	8,564,506	9,252,745	9,866,893	12,584,615
Total primary government program revenues	\$ 5,651,077	\$ 6,588,711	\$ 6,665,590	\$ 7,061,060	\$ 7,585,168	\$ 7,321,000	\$ 8,564,506	\$ 9,252,745	\$ 9,866,893	\$ 12,584,615

(continued)

(continued)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Net (expense)/revenue										
Governmental activities	(\$14,064,005)	(\$15,148,631)	(\$19,193,344)	(\$16,389,233)	(\$17,470,065)	(\$18,068,704)	(\$17,591,175)	(\$19,793,307)	(\$20,138,337)	(\$22,666,144)
Total primary government net expense	(\$14,064,005)	(\$15,148,631)	(\$19,193,344)	(\$16,389,233)	(\$17,470,065)	(\$18,068,704)	(\$17,591,175)	(\$19,793,307)	(\$20,138,337)	(\$22,666,144)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property Taxes, Levies for General Purposes	10,256,498	10,048,610	11,459,349	12,728,990	12,969,149	14,247,711	14,464,681	15,460,308	17,292,277	15,996,588
Sales Taxes	3,062,416	3,096,920	3,219,981	3,693,297	3,763,454	3,769,569	4,241,670	4,640,050	2,752,927	5,484,262
Other Taxes	570,747	661,155	812,258	813,697	784,927	941,016	1,239,791	2,107,578	1,009,691	909,149
Fines & Forfeitures	-	-	-	-	-	-	-	-	376,742	130,317
Unrestricted Investment Earnings	35,751	26,653	39,571	39,699	49,211	49,916	36,573	45,830	208,962	256,688
Miscellaneous	499,994	233,926	567,844	718,340	850,395	482,776	718,271	680,750	1,058,261	493,482
Total governmental activities	14,425,406	14,067,264	16,099,003	17,994,023	18,417,136	19,490,988	20,700,986	22,934,516	22,698,859	23,270,486
Total primary government	\$14,425,406	\$14,067,264	\$16,099,003	\$17,994,023	\$18,417,136	\$19,490,988	\$20,700,986	\$22,934,516	\$22,698,859	\$23,270,486
Change in Net Position										
Governmental activities	\$361,401	(\$1,081,367)	(\$3,094,341)	\$1,604,790	\$947,071	\$1,422,284	\$3,109,811	\$3,141,209	\$2,560,522	\$604,342
Total primary government	\$361,401	(\$1,081,367)	(\$3,094,341)	\$1,604,790	\$947,071	\$1,422,284	\$3,109,811	\$3,141,209	\$2,560,522	\$604,342

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
2015	10,013,695	2,971,478	504,191	\$13,489,364
2016	10,256,498	3,062,416	570,747	\$13,889,661
2017	10,048,610	3,096,920	661,155	\$13,806,685
2018	11,459,349	3,219,981	812,528	\$15,491,858
2019	12,728,990	3,693,297	813,697	\$17,235,984
2020	14,247,711	3,769,569	941,016	\$18,958,296
2021	14,464,681	3,769,569	941,016	\$19,175,266
2022	15,460,308	4,640,050	1,513,289	\$21,613,647
2023	17,292,277	2,752,927	1,009,691	\$21,054,895
2024	15,929,971	5,484,262	899,913	\$22,314,146

(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)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General fund										
Unspendable	\$ 4,154	\$ -	\$ -	\$ -	\$ -	\$ 115,214	\$ 78,945	\$ 180,473	\$ -	\$ -
Unassigned	2,722,091	1,717,364	1,103,672	1,929,147	3,387,874	3,723,872	3,708,900	3,835,793	5,600,784	4,475,107
Unreserved	-	-	-	-	-	-	-	-	-	-
Total general fund	\$ 2,726,245	\$ 1,717,364	\$ 1,103,672	\$ 1,929,147	\$ 3,387,874	\$ 3,839,086	\$ 3,787,845	\$ 4,016,266	\$ 5,600,784	\$ 4,475,107
All other governmental funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	1,326,669	3,103,047	2,546,792	3,049,158	2,519,775	2,849,278	7,231,896	8,002,340	3,751,456	3,694,576
Committed	7,165	539,191	373,627	288,219	7,165	9,185	11,200	13,056	-	13,456
Unassigned	-	-	(98,166)	(120,805)	(54,502)	(236,494)	(363,348)	(1,533,428)	(736,958)	-
Unreserved, reported in: Special revenue funds										
Total all other governmental funds	\$1,333,834	\$3,642,238	\$2,822,253	\$3,216,572	\$2,472,438	\$2,621,969	\$6,879,748	\$6,481,968	\$3,014,498	\$3,708,032

(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)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues										
Taxes										
Property	\$10,387,884	\$10,072,991	\$11,434,211	\$12,551,918	\$12,982,028	\$14,124,468	\$14,571,364	\$15,281,300	\$16,678,163	\$15,929,971
Sales	3,062,416	3,096,920	3,219,981	3,693,297	3,763,454	3,769,569	4,241,670	4,640,050	2,752,927	5,484,262
Other	570,747	661,155	812,258	813,697	784,927	941,016	1,239,791	1,513,289	1,009,691	909,149
Intergovernmental	1,739,251	2,435,793	2,907,341	3,029,472	2,254,634	3,615,952	4,689,058	6,134,443	4,933,726	8,516,053
Licenses and Permits	564,660	556,118	529,197	570,174	564,155	548,131	569,631	594,289	0	0
Charges for Services	3,008,032	3,433,951	3,063,436	2,928,161	3,563,955	2,472,302	2,302,210	2,657,469	4,933,167	3,959,858
Fines and Forfeitures	504,849	490,832	468,071	531,465	691,763	500,672	474,517	468,260	376,742	348,521
Interest	35,751	26,653	39,571	39,699	49,211	49,916	36,573	46,166	205,307	253,173
Miscellaneous	717,061	739,318	567,844	718,340	850,395	482,776	718,271	730,724	1,072,605	493,482
Total revenues	20,590,651	21,513,731	23,041,910	24,876,223	25,504,522	26,504,802	28,843,085	32,065,990	31,962,328	35,894,469
Expenditures										
Current:										
General Administration	2,597,286	3,073,153	2,746,288	2,668,932	3,298,743	3,093,997	3,224,361	4,797,653	4,733,881	5,004,317
Legal	345,388	345,642	348,079	373,803	376,225	363,102	391,868	414,143	903,851	908,810
Judicial	2,019,585	2,245,531	2,588,719	2,399,029	2,445,983	2,323,523	1,739,637	2,536,370	2,657,219	2,384,833
Financial Administration	1,117,670	1,224,957	1,446,332	1,310,385	1,545,449	1,583,476	1,653,699	1,752,893	621,286	652,224
Public Facilities	981,938	1,028,390	1,198,706	919,538	1,052,485	1,021,969	1,110,668	1,389,323	1,793,325	1,950,258
Public Safety	5,738,777	6,169,360	6,624,307	6,639,186	6,757,337	7,709,889	7,220,970	8,724,587	12,181,478	11,714,454
Public Transportation	1,912,698	2,070,890	2,408,414	1,911,066	2,547,562	2,676,474	2,434,407	2,732,982	3,534,930	2,957,305
Environmental Protection	269,574	297,025	309,819	324,514	327,077	342,726	339,259	370,726	207,672	377,500
Culture and Recreation	506,021	802,826	1,086,760	1,009,298	1,260,789	1,099,756	1,453,181	1,300,291	1,409,099	1,176,797
Health and Welfare	2,444,153	3,117,092	2,828,990	3,173,380	2,714,070	3,051,614	3,707,842	3,172,576	2,844,585	5,698,365
Conservation - Agriculture	138,805	135,203	151,264	158,437	158,794	154,652	147,237	178,865	118,912	128,292
Capital outlay	103,810	0	991,685	662,647	596,719	648,359	2,054,992	2,613,158	1,589,829	1,318,820
Debt service										
Principal	689,944	751,268	800,476	1,062,030	1,227,730	1,171,182	1,274,366	1,209,440	1,257,012	1,200,000
Interest	1,012,488	984,653	523,542	544,184	496,754	460,915	434,070	564,996	433,425	409,202
Tax Anticipation Notes - Issuance Cost										
Total expenditures	19,878,137	22,245,990	24,053,381	23,156,429	24,805,717	25,701,634	27,186,557	31,758,003	34,286,504	35,881,177
Excess of revenues over (under) expenditures (continued) (continued)	712,514	(732,259)	(1,011,471)	1,719,794	698,805	803,168	1,656,528	307,987	(2,324,176)	13,292
Other financing sources (uses) Other Financing Sources - Bond Proceeds	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024

Other Financing Sources - Notes Payable										
Other Financing Sources - Lease proceeds	93,592							222,662	56,558	95,138
Refunding Bond Issuance Cost		93,005	(422,206)	-	308,458	247,575	3,000,000	-	-	-
Transfers In	624,082	629,664	644,066	856,728	1,717,616	818,879	1,154,208	1,300,849	1,394,536	2,308,167
Transfers Out	(674,082)	(1,129,664)	(644,066)	(1,356,728)	(2,010,286)	(1,268,879)	(1,604,208)	(2,000,849)	(1,394,536)	(2,458,166)
Total other financing sources (uses)	43,592	(406,995)	(422,206)	(500,000)	15,788	(202,425)	2,550,000	(477,338)	56,558	(54,861)
Net change in fund balances	\$ 756,106	\$ (1,139,254)	\$ (1,433,677)	\$ 1,219,794	\$ 714,593	\$ 600,743	\$ 4,206,528	\$ (169,351)	\$ (2,267,618)	\$ (41,569)
Debt service as a percentage of noncapital expenditures	8.61%	7.80%	5.74%	7.14%	7.12%	6.51%	6.80%	6.09%	5.17%	4.66%

(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
2015	9,994,765	2,971,478	504,191	13,470,434
2016	10,387,884	3,062,416	570,747	14,021,047
2017	10,072,991	3,096,920	661,155	13,831,066
2018	11,434,211	3,219,981	812,258	15,466,450
2019	12,551,918	3,693,297	813,697	17,058,912
2020	14,124,468	3,769,569	941,016	18,835,053
2021	14,571,364	4,241,670	1,239,791	20,052,825
2022	15,281,300	4,640,050	1,513,289	21,434,639
2023	16,678,163	2,752,927	1,009,691	20,440,781
2024	15,929,971	5,484,262	899,913	22,314,146

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

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

LEVY YEAR	REAL PROPERTY		PERSONAL PROPERTY		EXEMPTIONS	TOTAL		TOTAL DIRECT TAX RATE	RATIO OF ASSESSED VALUE TO TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	REAL PROPERTY	ASSESSED VALUE	ESTIMATED ACTUAL VALUE		
2015	1,598,487,879	1,598,487,879	301,873,280	301,873,280	148,516,942	1,900,361,159	1,900,361,159	0.7052	100%
2016	1,898,358,190	1,898,358,190	514,078,559	514,078,559	151,079,502	2,412,436,749	2,412,436,749	0.7052	100%
2017	2,047,774,298	2,047,774,298	510,705,954	510,705,954	331,274,372	2,558,480,252	2,558,480,252	0.7409	100%
2018	2,074,251,483	2,074,251,483	428,179,628	428,179,628	282,536,341	2,502,431,111	2,502,431,111	0.7359	100%
2019	2,200,360,131	2,200,360,131	430,601,538	430,601,538	284,929,810	2,630,961,669	2,630,961,669	0.7508	100%
2020	2,252,542,201	2,252,542,201	399,989,095	399,989,095	272,938,953	2,652,531,296	2,652,531,296	0.7400	100%
2021	2,367,029,788	2,367,029,788	383,093,315	383,093,315	271,375,155	2,750,123,103	2,750,123,103	0.7400	100%
2022	2,687,984,849	2,687,984,849	384,914,276	384,914,276	278,976,452	3,072,899,125	3,072,899,125	0.6915	100%
2023	3,104,976,751	3,104,976,751	111,084,902	111,084,902	310,380,352	3,216,061,653	3,216,061,653	0.5872	100%
2024	3,592,925,437	3,592,925,437	593,843,197	593,843,197	524,419,570	4,186,768,634	4,186,768,634	0.0000	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)

		DIRECT RATE	INDIRECT RATE											
LEVY YEAR	UVALDE COUNTY	CITIES		SOUTHWEST TEXAS JUNIOR COLLEGE	UVALDE COUNTY WATER CONSERVATION DISTRICT	SCHOOL DISTRICT UVALDE	SCHOOL DISTRICTS				NUECES CANYON	ESD NO. 1	ESD NO. 2	TOTAL TAX RATE
		UVALDE	SABINAL				KNIPPA	SABINAL	UTOPIA	LEAKEY				
2015	0.7052	0.7840	0.5915	0.1300	0.0150	1.2800	1.3100	0.9300	1.0400	1.2120	1.1700	0.1000		9.2677
2016	0.7052	0.7840	0.5791	0.1600	0.0120	1.3200	1.3100	0.9800	1.0400	1.2050	1.1700	0.1000		9.3653
2017	0.7409	0.7840	0.6105	0.1652	0.0120	1.3200	1.3100	1.0700	1.0400	1.2000	1.1700	0.0977		9.5203
2018	0.7369	0.6999	0.6105	0.1652	0.0122	1.2723	1.3100	1.0700	1.0400	1.2000	1.1700	0.1000		9.3870
2019	0.7508	0.6999	0.6105	0.1614	0.0126	1.2214	1.2085	1.0000	0.9700	1.1300	1.0683	0.1000		8.9334
2020	0.7400	0.6838	0.6077	0.1546	0.0123	1.1968	1.1947	0.9945	0.9653	1.1264	1.0531	0.1000		8.8292
2021	0.7400	0.6655	0.4976	0.1535	0.0120	1.1625	1.1947	1.0172	0.8720	1.0868	0.9967	0.9972		9.3957
2022	0.6915	0.6170	0.9413	0.1339	0.0105	1.0422	1.1554	0.9413	0.8846	1.0469	0.9429	0.0858		8.4933
2023	0.5872	0.5527	0.4245	0.1204	0.0090	0.7782	0.9496	0.7334	0.6692	0.8292	0.7575	0.0755	0.1000	6.5864
2024	0.5741	0.5363	0.4217	0.1155	0.0075	0.6983	0.9115	0.7272	0.6669	0.8269	0.7552	0.0717	0.1000	6.4128

Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS
 PRINCIPAL PROPERTY TAXPAYERS
 (UNAUDITED)

PRINCIPAL TAXPAYERS	2024		2015		PERCENT OF ASSESSED VALUATION	
	2024 ASSESSED VALUATION	RANK	OF ASSESSED VALUATION	2015 ASSESSED VALUATION		
AEP TEXAS INC-05U	62,423,480	1	1.49%	26,386,492	3	1.39%
UNION PACIFIC RAILROAD CO	56,346,630	2	1.35%	3,094,740	1	0.16%
WALMART REALTY #782 UVALDE TX	19,444,128	3	0.46%	15,760,050	7	0.83%
AEP ELECTRIC TRANSMISSION OF TEXAS	19,401,950	4	0.46%	20,531,135	4	1.08%
LCRA TRANSMISSION SRVCS	18,946,600	5	0.45%			
CED ALAMO 5 LLC	11,985,228	6	0.29%			
VULCAN CONSTRUCTION MATERIALS	11,149,480	7	0.27%			
BROWNSTONE 360 LLC	10,765,098	8	0.26%	7,770,000	10	0.41%
BRISCOE RANCH INC	10,593,107	9	0.25%	935,570	9	0.05%
UNION PACIFIC RAILROAD CO	10,227,400	10	0.24%	1		0.00%
TOTALS	\$231,283,101		5.52%	\$74,477,988		3.92%

Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS
(UNAUDITED)

FISCAL YEAR ENDED	TAX LEVY	COLLECTED WITHIN YEAR OF LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
		AMOUNT	PERCENTAGE OF LEVY		AMOUNT	PERCENTAGE OF LEVY
2015	10,540,807	9,676,251	91.80%	422,436	10,098,687	95.81%
2016	10,801,014	9,568,520	88.59%	463,242	10,031,762	92.88%
2017	11,538,807	12,012,637	104.11%	293,495	12,306,132	106.65%
2018	12,679,516	12,290,415	96.93%	442,997	12,733,412	100.43%
2019	13,532,627	13,448,414	99.38%	374,829	13,823,243	102.15%
2020	11,692,938	13,779,073	117.84%	464,181	14,243,254	121.81%
2021	12,331,447	13,779,072	111.74%	323,500	14,102,572	114.36%
2022	13,793,358	15,884,936	115.16%	476,050	16,360,986	118.61%
2023	13,223,833	15,110,568	114.27%	456,883	15,567,451	117.72%
2024	14,202,834	TBD	TBD	TBD	TBD	TBD

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

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

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Tax Anticipation Notes	Leases	Notes Payable	Bonded Debt			
2015	-	73,648.00	-	21,830,000.00	21,903,648.00	2.37%	808
2016	-	121,203.00	-	21,125,000.00	21,246,203.00	2.00%	771
2017	-	65,727.00	-	21,670,000.00	21,735,727.00	2.10%	797
2018	-	33,697.00	-	20,640,000.00	20,673,697.00	2.07%	762
2019	-	189,424.34	-	19,565,000.00	19,754,424.34	1.86%	736
2020	-	385,818.00	-	18,445,000.00	18,830,818.00	1.71%	704
2021	-	261,452.00	-	20,306,546.00	20,567,998.00	1.70%	837
2022	-	347,831.00	-	19,201,812.00	19,549,643.00	1.48%	791
2023	-	213,217.00	-	17,962,078.00	18,175,295.00	1.38%	729
2024	-	15,464.00	-	16,692,344.00	16,707,808.00	1.21%	669

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
2015	1,900,361,159	27,117	21,830,000	734,822	21,095,178	1.11%	777.93
2016	2,412,436,749	27,560	21,125,000	339,753	20,785,247	0.86%	754.18
2017	2,558,480,252	27,285	21,670,000	103,655	21,566,345	0.84%	790.41
2018	2,502,431,111	27,132	20,640,000	170,339	20,469,661	0.82%	754.45
2019	2,630,961,669	26,846	19,565,000	203,745	19,361,255	0.74%	721.20
2020	2,652,531,296	26,741	18,445,000	277,270	18,167,730	0.68%	679.40
2021	2,750,123,103	24,564	20,306,546	344,401	19,962,145	0.73%	812.66
2022	3,072,899,125	24,729	19,201,812	32,022	19,169,790	0.62%	775.19
2023	3,216,061,653	24,940	17,962,078	180,481	17,781,597	0.55%	712.98
2024	4,186,768,634	24,960	16,692,344	295,261	16,397,083	0.39%	656.93

(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, 2024
(UNAUDITED)

TAXING BODY	(2) NET DEBT	AS OF	(1) APPLICABLE	OVERLAPPING DEBT	DIRECT DEBT	TOTAL DIRECT AND OVERLAPPING DEBT
COUNTY OF UVALDE	\$16,846,948	9/30/2024	100.00%		16,846,948	\$16,846,948
CITY OF UVALDE	11,620,000	9/30/2024	100.00%		11,620,000	\$11,620,000
SOUTHWEST TEXAS JUNIOR COLLEGE	15,515,000	9/30/2024	100.00%		15,515,000	\$15,515,000
UVALDE ISD	4,608,000	9/30/2024	80.52%	3,710,362		\$3,710,362
SABINAL ISD	6,755,000	9/30/2024	100.00%		6,755,000	\$6,755,000
CITY OF SABINAL	30,000	9/30/2024	100.00%		30,000	\$30,000
UTOPIA ISD	0	9/30/2024	100.00%		0	\$0
KNIPPA ISD	2,370,000	9/30/2024	100.00%		2,370,000	\$2,370,000
SUBTOTAL	<u>57,744,948</u>			<u>3,710,362</u>	<u>53,136,948</u>	<u>56,847,310</u>
TOTAL	<u><u>\$57,744,948</u></u>			<u><u>\$3,710,362</u></u>	<u><u>\$53,136,948</u></u>	<u><u>\$56,847,310</u></u>

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

(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 lease debt.

UVALDE COUNTY, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
SEPTEMBER 30, 2024
Last Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Assessed Value of Real Property	\$1,598,487,879	\$1,898,358,190	\$2,047,774,298	\$2,074,251,483	\$2,200,360,131	\$2,252,542,201	\$2,367,029,788	\$2,687,984,849	\$3,104,976,751	\$3,592,925,437
Debt Limit 25% of Assessed Value of Real Property (Article III, Section 52, Constitution of the State of Texas)	399,621,970	474,589,548	511,943,575	518,562,871	550,090,033	563,135,550	591,757,447	671,996,212	776,244,188	898,231,359
Total bonded debt	21,830,000	21,125,000	21,670,000	20,640,000	19,565,000	18,445,000	20,306,546	19,201,812	17,962,078	16,692,344
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
	(21,830,000)	(21,125,000)	(21,670,000)	(20,640,000)	(19,565,000)	(18,445,000)	(20,306,546)	(19,201,812)	(17,962,078)	(16,692,344)
LEGAL DEBT MARGIN	\$377,791,970	\$453,464,548	\$490,273,575	\$497,922,871	\$530,525,033	\$544,690,550	\$571,450,901	\$652,794,400	\$758,282,110	\$881,539,015

(1) Source: Uvalde County Appraisal District

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

	(1)	(1)	(1) Per Capita	(1)	Education Level in Years of Formal Schooling	(3) School Enrollment	(2) Unemployment Rate
Fiscal Year	Population	Personal Income	Personal Income	Median Age			
2015	27,117	924,320,000	37,078	35.0	16.1	8,099	4.4%
2016	27,560	1,062,921,000	38,568	35.0	16.1	7,751	5.1%
2017	27,285	1,035,597,000	37,955	31.6	16.1	7,309	4.2%
2018	27,132	998,375,000	39,011	33.8	16.1	5,886*	4.3%
2019	26,846	1,059,298,000	39,725	34.3	16.1	5,617*	4.3%
2020	26,741	1,099,483,000	44,690	34.5	16.1	5,394*	3.8%
2021	24,564	1,210,220,000	49,275	34.4	16.1	5,355*	6.4%
2022	24,729	1,316,998,000	48,468	34.1	16.1	5,120*	5.5%
2023	24,940	1,316,009,000	51,602	33.8	16.1	5,084	4.4%
2024	24,960	1,378,079,000	49,006	34.1	16.1	5,127	4.2%

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	2024		
	Employees	Rank	Percentage of Total County Employment
UVALDE ISD	760	1	3.04%
UVALDE MEMORIAL HOSPITAL	594	2	2.38%
SWTJC	367	3	1.47%
COUNTY OF UVALDE	211	4	0.85%
CITY OF UVALDE	174	5	0.70%
WALMART	163	6	0.65%
AMISTAD NURSING HOME	101	7	0.40%
HEB	92	8	0.37%
ATDS	77	9	0.31%
CONT. TIRE PROVING GROUNDS	72	10	0.29%
	<u>2,611</u>		<u>10.46%</u>

2015		
Employees	Rank	Percentage of Total County Employment
721	1	2.66%
455	3	1.68%
650	2	2.40%
210	5	0.77%
176	8	0.65%
160	9	0.59%
280	4	1.03%
180	7	0.66%
<u>2,832</u>		<u>10.44%</u>

Source: Per US Labor Department

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

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Administration	6	6	6	6	6	6	6	6	6	6
Legal	13	16	16	16	16	16	16	10	10	10
Judicial	30	30	30	30	30	30	30	30	30	30
Election Administrator			2	2	2	2	2	2	3	3
Financial Administration										
County Auditor	4	4	4	4	4	4	4	4	4	4
County Treasurer	4	4	4	4	4	4	4	4	4	4
Data Processing	0	0	0	0	0	0	0	0	0	0
Tax Assessor/Election Official	7	7	5	5	5	5	5	6	6	6
Public Facilities	7	11	11	11	11	11	12	12	12	12
Public Safety										
Jail	44	44	44	44	48	48	48	48	48	48
Sheriff	23	24	24	25	26	26	25	25	25	25
Other	9	8	8	8	9	9	7	8	8	8
Public Transportation	17	17	17	17	17	17	19	19	19	19
Environmental Protection	4	4	4	4	4	4	5	4	4	4
Sanitation	1	1	1	1	1	1		1	1	1
Culture and Recreation										
Libraries	0	0	0	0	0	0		0	0	0
Health and Welfare	3	3	3	3	3	3	3	3	3	3
Conservation - Agriculture	3	3	3	3	3	3	3	3	3	3
Total	175	182	182	183	189	189	189	185	186	186

Source: Various County Departments

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

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
JUSTICE SYSTEM										
County Courts										
Civil Cases										
Filed	37	41	96	70	45	20	15	14	76	16
Disposed	13	15	38	61	37	0	0	0	0	0
Criminal Cases										
Filed	425	459	479	401	569	316	104	53	457	525
Appealed	0	0	0	0	0	0	0	0	0	0
Motions to Revoke	0	0	0	0	6	39	0	0	0	0
Disposed	506	432	464	393	447	328	28	39	265	324
Probate Cases										
Filed	0	0	0	0	0	0	0	0	0	0
Hearings	0	0	0	0	0	0	0	0	0	0
Mental Health Cases										
Filed	0	0	0	0	0	46	0	0	0	0
Hearings	0	0	0	0	0	0	0	0	0	0
Juvenile Cases										
Filed	21	15	28	28	19	0	0	0	0	0
Disposed		12	0	0	0	0	0	0	0	0
District Courts										
Civil Cases										
New cases filed	291	246	212	214	255	244	244	384	417	260
Other cases reaching docket	0	0	0	0	0	0	0	0	0	0
Disposed	306	218	232	28	215	150	219	284	276	218
Criminal Cases										
Filed	170	194	244	146	152	244	527	612	878	791
Motions to revoke	65	50	71	13	139	138	160	0	140	210
Disposed	244	316	311	78	349	390	353	546	756	915
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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Function (continued)										
JUSTICE SYSTEM (continued)										
Justice of the Peace Courts										
Civil Cases										
New cases filed	172	62	119	124	152	134	153	243	356	57
Appealed	1	0	0	0	0	0	0	0	0	0
Disposed	166	71	100	94	92	5	347	98	201	44
Criminal Cases										
Traffic cases filed	2,187	2,483	2,632	4,038	4,715	3255	3734	4481	4415	950
Non traffic cases filed	1,671	1,221	949	916	1,373	1006	1252	2186	1015	257
Appealed	19	7	0	0	19	15	9	9	6	0
Disposed	3,364	2,467	1,911	2,732	3,272	2525	3362	1416	1576	1230
Public Safety										
Physical Arrests	695	292	299	265	556	238	573	317	234	279
Traffic Violations	1160	848	849	1915	3335	2406	1397	1326	648	1718
Corrections & Rehabilitations										
Inmates housed(average # per month)	160	190	190	179	186	150	165	185	198	200
Juvenile Referrals	126	131	206	204	132	132	67	68	89	85
Health and Human Services										
Public Health										
Immunizations	NA	4442	4442	5600	6735	6768	5323	2878	2878	Unavailable
Patient Contacts	NA	3276	3239	3350	3699	2798	2908	1881	1881	Unavailable
Environmental health										
Septic Tank permits	127	104	109	108	120	107	102	111	103	100
Septic Tank Inspections	117	99	100	100	109	100	98	100	100	90
Community & Economic Development										
Extension Service										
4-H youth participants	240	233	225	218	227	231	233	753	1253	2365

Source: Various County Departments

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

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Public Safety										
Sheriff										
Jails	2	4	4	4	4	4	4	4	4	4
Patrol Units	13	15	18	27	24	26	26	26	25	25
Pick ups				6	5	5	5	5	7	7
4 Wheeler										1
Highways & Streets										
Paved	139	145	146	146	147	147	147	146	158	159
Unpaved	173	167	167	167	166	166	166	166	159	160
Culture & Recreation										
Parks Acreage	6	6	6	6	6	6	6	6	6	6
Parks	2	2	2	2	2	2	2	2	2	2
Swimming Pools	0	0	0	0	0	0	0	0	0	0
Baseball fields	0	0	0	0	0	0	0	0	0	0
Libraries	3	3	3	3	3	3	3	3	3	3
Fairplex	1	1	1	1	1	1	1	1	1	1
Transportation										
Caterpillars	7	7	7	7	10	10	11	7	7	6
Dump Trucks	5	2	5	5	5	5	5	5	7	6
Pickup Trucks	12	14	14	14	15	15	15	16	18	16
Automobiles	0	0	0	0	0	0	0	0	0	1
Buildings	3	3	3	8	8	8	8	17	17	17
Other County Departments										
Pickup Trucks	3	3	3	3	3	5	5	5	5	5
Automobiles	1	2	2	2	4	7	7	7	7	7

Source: Various County Departments

SINGLE AUDIT SECTION

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

Independent Auditor's Report

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

Members of the Board:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Uvalde County, Texas as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise Uvalde County, Texas's basic financial statements, and have issued our report thereon dated April 24, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Uvalde County, Texas's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Uvalde County, Texas's internal control. Accordingly, we do not express an opinion on the effectiveness of Uvalde County, Texas's internal control.

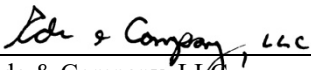
A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

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



Ede & Company, LLC
Certified Public Accountants
Uvalde, Texas

April 24, 2025

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Uvalde County, Texas's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Uvalde County, Texas's federal programs for the year ended September 30, 2024. Uvalde County, Texas's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Uvalde, County Texas complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

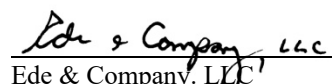
Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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


Ede & Company, LLC
Certified Public Accountants
Uvalde, Texas

April 24, 2025

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

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

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Uvalde County, Texas's compliance with the types of compliance requirements identified as subject to audit in the *State of Texas Uniform Grant Management Standards* that could have a direct and material effect on each of Uvalde County, Texas's major state programs for the year ended September 30, 2024. Uvalde County, Texas's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Uvalde, County Texas complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2024.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of the *State of Texas Uniform Grant Management Standards*. Our responsibilities under those standards and the *State of Texas Uniform Grant Management Standards* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

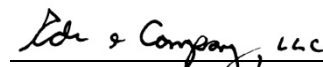
Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state 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 state 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 state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *State of Texas Uniform Grant Management Standards*, this report is not suitable for any other purpose



Ede & Company, LLC
Certified Public Accountants
Uvalde, Texas

April 24, 2025

UVALDE COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

A. Summary of Auditor's Results

1. Financial Statements

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

Internal control over financial reporting:

Material weakness(es) identified? _____yes X no

Significant deficiency(ies) identified? _____yes X none reported

Noncompliance material to financial statements noted? _____yes X no

2. Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____yes X no

Significant deficiency(ies) identified? _____yes X none reported

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

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

3. State Awards

Internal control over major programs:

Material weakness(es) identified? _____yes X no

Significant deficiency(ies) identified? _____yes X none reported

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

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

**UVALDE COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Name of major federal program

ALN Number

Crime Victim Assistance

ALN#16.575

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

\$750,000.00

Auditee qualified as low risk?

 X yes no

Name of major state program

Operation Lone Star

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

\$300,000.00

Auditee qualified as low risk?

 X yes no

B. Financial Statement Findings

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

C. Federal Award Findings and Questioned

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

D. State Award Findings and Questioned

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

**UVALDE COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

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

**UVALDE COUNTY, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

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

UVALDE COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor Pass-Through Grantor Program Title	Federal Award Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<u>Pass through Texas Department of Agriculture</u>			
Community Development Block Grant	14.228	CDBG CFC23-0222	\$ 37,400
Community Development Block Grant	14.228	CDBG CF22-0011	\$ 852,998
Total ALN 14.228			<u>890,398</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>890,398</u>
U.S. DEPARTMENT OF JUSTICE			
<u>Passed through Texas Office of the Governor</u>			
Victims Assistance Mass Casualty FY22	16.575	4577301	1,319,063
Total ALN 16.575			<u>1,319,063</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>1,319,063</u>
U.S. DEPARTMENT OF TREASURY			
<u>Direct Program</u>			
COVID-19 -American Rescue Plan	21.019		883,852
Total ALN 21.019			<u>883,852</u>
TOTAL U.S. DEPARTMENT OF TREASURY			<u>883,852</u>
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			
<u>Passed through Texas Department of Health & Human Services</u>			
COVID-19 Health Disparities Grant	93.391	HHS001057600043	7,694
Total ALN 93.391			<u>7,694</u>
Total Passed Through Texas Department of Health & Human Services			<u>7,694</u>
<u>Passed through Middle Rio Grande Development Council</u>			
Nutrition Services Incentive Programs	93.045		118,001
Total ALN 93.05			<u>118,001</u>
Total Passed Through Middle Rio Grande Development Council			<u>118,001</u>
TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			<u>125,695</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<u>Passed through Texas Office of the Governor</u>			
Homeland Security Grant Program	97.067	4702701	32,359
Stonegarden FY 22	97.067	3045208	96,129
Total ALN 97.067			<u>128,488</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>128,488</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 3,347,496</u></u>

See Notes Schedule of Federal Awards

UVALDE COUNTY, TEXAS
NOTES ON ACCOUNTING POLICIES FOR FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2024

This schedule includes the federal award activity of Uvalde County, Texas for the fiscal year ending September 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Federal 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. Pass-through entity identifying numbers are presented where available.

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

UVALDE COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Pass-Through Grantor Grantor Agency/Program Title	Grant Contract Number	Expenditures
TEXAS DEPARTMENT OF AGRICULTURE		
Home-Delivered Meal Grant Program	HDM2024-148	\$ 25,429
TOTAL TEXAS DEPARTMENT OF AGRICULTURE		<u>25,429</u>
OFFICE OF THE TEXAS GOVERNORS OFFICE		
Border Prosecution FY24	2538111	508,119
Local Border Security Program	2991109	19,955
Operation Lonestar FY24	4369602	658,592
Border Region Communications	4917801	250,653
County Essential Services Program	4577401	98,234
TOTAL OFFICE OF THE TEXAS GOVERNORS OFFICE		<u>1,535,552</u>
TEXAS ATTORNEY GENERAL		
Victim Coordinator and Liason Grant (VCLG)	C-00850/C-01539	46,231
Other Victim Assistance Grants	C-01539	17,833
TOTAL TEXAS ATTORNEY GENERAL		<u>64,065</u>
TEXAS WATER DEVELOPMENT BOARD		
TWDB Self Supporting Tower	1001223	329,522
TOTAL TEXAS ATTORNEY GENERAL		<u>329,522</u>
TOTAL EXPENDITURES OF STATE AWARDS		<u><u>\$ 1,954,567</u></u>

UVALDE COUNTY, TEXAS
NOTES ON ACCOUNTING POLICIES FOR STATE AWARDS
YEAR ENDED SEPTEMBER 30, 2024

1. Special revenue funds are used to account for resources restricted to, or designated for, specific purposes by a grantor. State financial assistance generally is accounted for in a Special Revenue Fund.
2. The accounting and financial reporting treatment applied to a fund determined by its measurement focus. The governmental Fund types and Expendable Trust Fund are accounted for using a current financial resources measurement focus. All state grant funds were accounted for in the Special Revenue Fund, a component of the Governmental Fund type. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

The modified accrual basis of accounting is used for the Governmental Fund Types, the Expendable Trust Fund, and Agency Funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i. e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on General Long-Term Debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

State grant funds are considered to be earned to the extent of a expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as deferred revenues until earned.