

UVALDE COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2025

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, 2025

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTORY SECTION	
Letter of Transmittal	i.
GFOA Certificate of Achievement	vi.
Organization Chart	vii.
List of Elected and Appointed Officials	viii.
Map of Uvalde County	xii.
 FINANCIAL SECTION	
Independent Auditor's Report	1
Management Discussion and Analysis	4
 <u>Basic Financial Statements:</u>	
Government-wide Financial Statements:	
Statement of Net Position	16
Statement of Activities	17
Fund Financial Statements:	
Balance Sheet – Governmental Funds	20
Reconciliation of the Government Funds Balance Sheet to the Statement of Net Position.....	23
Statement of Revenues, Expenditures and Changes In Fund Balances – Governmental Funds	24
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	26
Statement of Net Position-Proprietary Funds	27
Statement of Revenue, Expenditures, and Changes in Net Position- Proprietary Fund	28
Statement of Cash Flows- Proprietary Fund.....	29
Statement of Fiduciary Net Position – Custodial Funds	30
Statement of Change in Fiduciary Net Position – Custodial Funds	31
Notes to the Financial Statements.....	32
 <u>Required Supplementary Information</u>	
General Fund – Budget Comparison Schedule.....	58
Road and Bridge – Budget Comparison Schedule.....	59
FY 25 Operation Lone Star – Budget Comparison Schedule.....	60
Interest & Sinking Fund – Budget Comparison Schedule.....	61
Capital Projects Fund – Budget Comparison Schedule.....	62
OLS Border Radio Region – Budget Comparison Schedule.....	63

Schedule of Changes in Net Pension Liability and Related Ratios.....	64
Schedule of Employer Contributions.....	65

Combining and Individual Fund Statements and Schedules

Combining Balance Sheet – Non-Major Governmental Fund.....	68
Combining Statement of Revenues, Expenditures and Changes In Fund Balances – Non-Major Governmental Fund.....	84
Combining Statement of Fiduciary Net Position.....	102
Combining Statement of Change in Fiduciary Net Position	103

Statement of Revenue, Expenditures and Changes in Fund Balances -Budget and Actual

Archival Fee.....	106
Law Library.....	107
County Records Management.....	108
Jury.....	109
Court Reporters	110
J.P. Technology.....	111
Language Access Fee.....	112
Tobacco Settlement.....	113
Records Management.....	114
Courthouse Security	115
District Clerk Records Management.....	116
Local Truancy Prevent.....	117
CT Facility Fee.....	118
Security Fees Fund.....	119
County Court Technology.....	120
County Court Preservation.....	121
District Court Technology Fund	122
District Court Records Archive.....	123
District Court Preservation.....	124
Constable No. 1 LEOSE Fund	125
Constable No. 2 LEOSE Fund	126
Fairplex Department Fund	127
Constable No. 4 LEOSE Fund	128
CT Guardian Judicial Education	129
Nutrition Program	130
Sheriff State Forfeiture.....	131
Sheriff Federal Forfeiture.....	132
Sheriff Commissary	133
Sheriff Seizure.....	134
Sheriff LEOSE.....	135
Constable #3 LEOSE Fund	136
D.A. Administrative	137
D.A. Fee	138
D.A. Forfeiture.....	139
Victims of Crime- DA.....	140
Border Crime Prosecution.....	141
County Attorney Hot Check.....	142

Pretrial Diversion	143
DR 4879 TX.....	144
EMPG.....	145
#6 Constable LEOSE Fund	146
DHS Covid 19.....	147
HAVA Grant Fund.....	148
Uvalde Estate Septic	149
Economic Development.....	150
Historical Commission.....	151
OEM-EOC	152
VCLG-26	153
LEPC Grant	154
LBSP 2021 Grant #2991106	155
Knippa Fire/Park	156
USFWS F20AP00131	157
USCO-MTF	158
Transportation Infrastructure	159
TWDB Tower #10012223.....	160
American Rescue Plan	161
OLS Grant #4369601	162
FY22 County Essential Scs.....	163
Resiliency Center Grant	164
LATCF	165
Ballistic Shields.....	166
Knippa Water Supply	167
FY24 BPU #2538111	168
FY LBSP #2991109	169
FY24 OLS #2991109	170
OPSG #3045208.....	171
SB22.....	172
Uvalde 2023 OPSG #3045209	173
Uvalde Family Resiliency	174
Essentials Grant 24-25 #4577402	175
2024 OVAG C-01525 Grant Fund	176
SB22.....	177
OPSG FY 2024	178
EOC FY 2024 TDEMP	179
BPU	180
FY 26 OLS	181

STATISTICAL SECTION

Net Position by Component	183
Changes in Net Position	184
Governmental General Tax Revenues by Source	186
Fund Balances of Governmental Funds	187
Changes in Fund Balances of Governmental Funds	188
General Governmental Tax Revenues by Source.....	190
Assessed and Estimated Actual Value of Property	191
Property Tax Rates – All Direct and Overlapping Governments.....	192
Principal Property Taxpayers	193
Property Tax Levies and Collections	194
Ratios of Outstanding Debt by Type.....	195
Ratios of Net General Bonded Debt Outstanding	196

Estimated Net Direct and Overlapping Debt.....	197
Computation of Legal Debt Margin	198
Demographic and Economic Statistics.....	199
Principal Employers	200
Full-Time Equivalent County Government Employees by Function.....	201
Operating Indicators by Function.....	202
Capital Assets by Function.....	204

SINGLE AUDIT SECTION

Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and other Matters based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.....	207
Independent Auditor’s Report on Compliance for each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	209
Independent Auditor’s Report on Compliance of each State Major Program and on Internal Control over Compliance Required by the State of Texas Uniform Grant Management Standards	212
Schedule of Findings & Questioned Cost	215
Summary of Prior Audit Findings.....	217
Corrective Action Plan.....	218
Schedule of Expenditures of Federal Awards	219
Accounting Policies for Federal Awards	220
Schedule of Expenditures of State Awards	221
Accounting Policies for State Awards	222

INTRODUCTORY SECTION



COUNTY OF UVALDE, TEXAS

April 27, 2026

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. Readers should review the Management's Discussion and Analysis for additional information.

Pursuant to that requirement, please find the annual comprehensive financial report of Uvalde County for the fiscal year ended September 30, 2025 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 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, 2025, 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, 2025, 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 25,138 as of July 1, 2024 per the US Census bureau.

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://uvaldecounty.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 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 \$634,711.89 for the fiscal year ending 9/30/2025. 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.

Uvalde County Jail

The 214-bed Uvalde County Correctional Facility continues to house local, area, and U.S. Federal inmates. Housing Federal inmates generated \$1,657,027.00 in revenue during this fiscal year.

Uvalde Together Resiliency Center

Start Date: 5/1/2024 - End Date: 8/31/2026

Awarded Amount: \$4,979,403.00

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

Start Date: 9/1/2024 - End Date: 8/31/2025

Awarded Amount: \$1,604,077.49

&

Region 2-Border Prosecution

Start Date: 9/1/2023 - End Date: 8/31/2025

Awarded Amount: \$1,646,198.00

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 \$1,604,077.49; and the Operation Lone Star – Border Region Radio Communication Project awarded in the amount of \$3,250,275.49 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 \$9.9 million in Certificates of Obligations in August 2025 for the following projects:

ROAD & BRIDGE PROJECTS	\$3,260,498
FAIRPLEX PROJECTS	\$451,000
UCSO/JAIL PROJECTS	\$3,170,000
CONSTABLE PROJECTS	\$395,000
EMERGENCY GENERATORS	\$950,000
COURTHOUSE RENOVATION	\$450,000
JP2 SECURITY PROJECT	\$50,000
TAX OFFICE IMPROVEMENTS	\$50,000
COUNTY WELL PROJECT	\$50,000
CONSTRUCTION MANAGER	\$140,872
FEDERAL WELL GRANT MATCH	\$560,000
COSTS OF ISSUANCE, LEGAL	\$423,631

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 GRANULAR 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 2024-2025 employer contribution rate is 10.37%. 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, 2024.

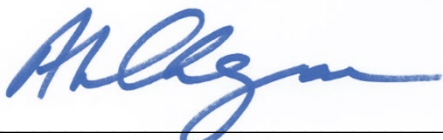
This was the 29th consecutive year that this government has received this prestigious award. To receive this Certificate of Achievement, this government published an easily readable and efficiently organized ACFR. This report satisfies both GAAP and applicable legal requirements.

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

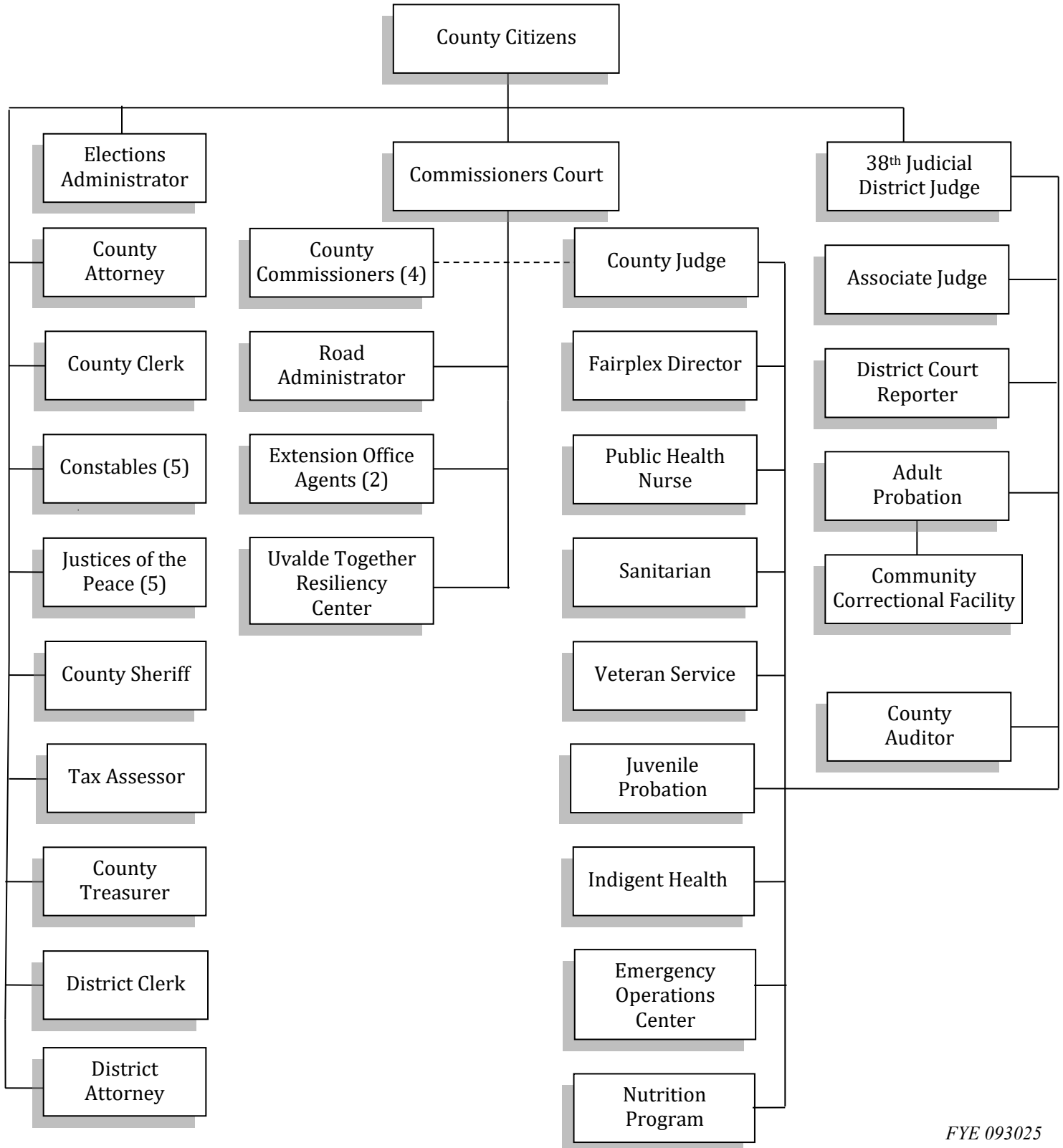
September 30, 2024

Christopher P. Morill

Executive Director/CEO



County of Uvalde Organization Chart





UVALDE COUNTY
ELECTED OFFICIALS
2024-2025

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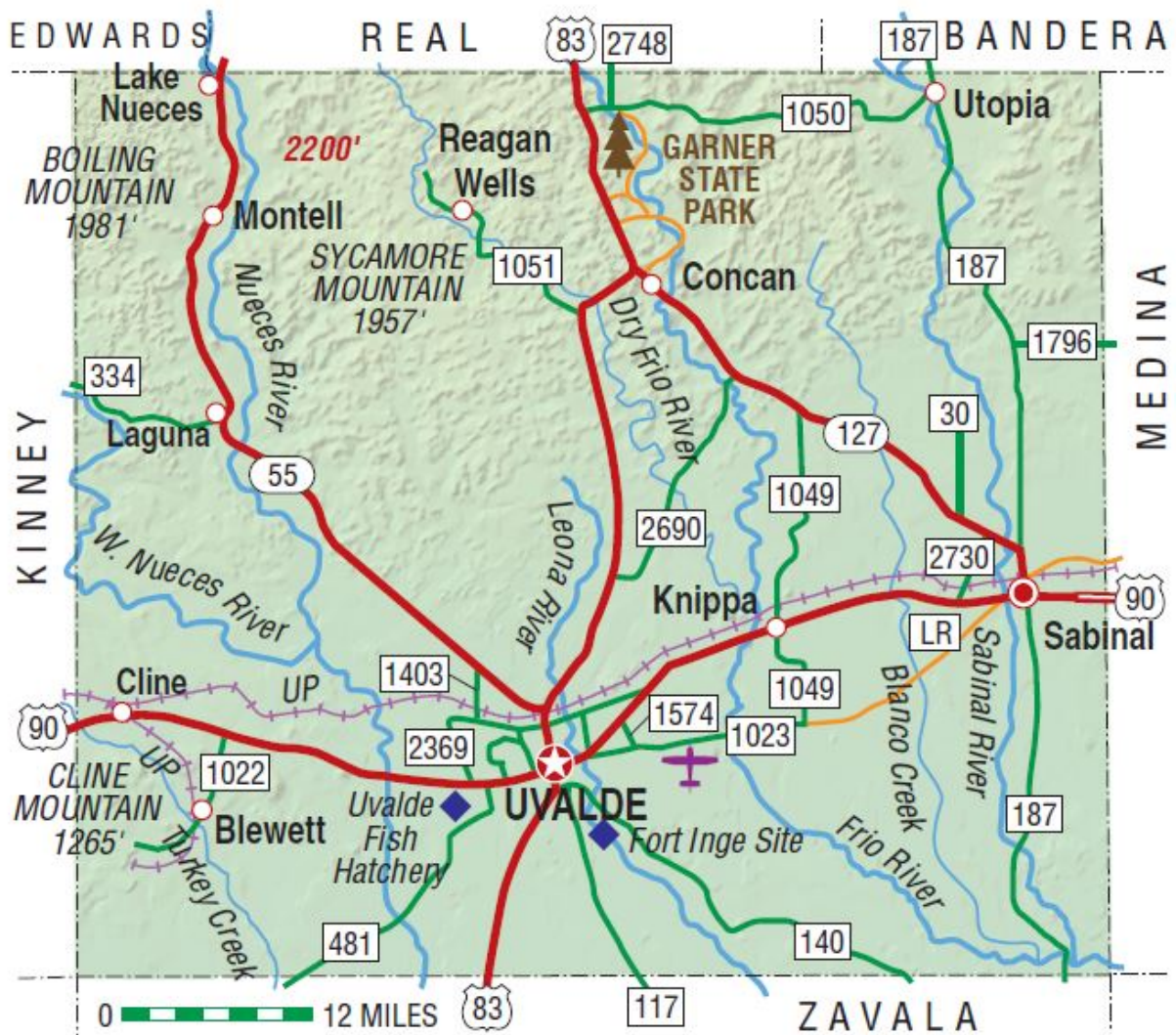
APPOINTED POSITIONS

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Uvalde County © Texas Almanac

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

County Commissioners
Uvalde County, Texas
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Box 4
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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, 2025, 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, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Change in Accounting Principle

As described in Note XII to the financial statements, in 2025, the County adopted new accounting guidance, GASB Statement No. 101, Compensated Absences. Our opinion is not modified with respect to this matter

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance

with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

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

Supplementary Information

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

of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

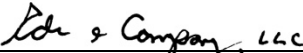
Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 23, 2026, 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 23, 2026

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, 2025. The MD&A should be read in conjunction with the basic financial statements and the accompanying notes to those financial statements. *All amounts, unless otherwise indicated, are expressed in thousands of dollars.* The MD&A includes comparative data for the prior year.

FINANCIAL HIGHLIGHTS

Government-Wide Financial Statements

- The government-wide total net position increased \$2,264.3 Thousand from current year operations. Total net position is comprised of:
 - 12.2 % - restricted by external regulators
 - 32.9 % - restricted for construction
 - 1.4 % - restricted for debt
 - 21.8 % - unrestricted deficit funds that may be used to meet ongoing obligations to citizens and creditors.
 - 31.7 % - net investment in capital assets

Governmental Funds Financial Statements

- The County's governmental funds reported combined fund balances of \$17,151; compared to \$17,151 in the prior year. The components of fund balance are:
 - 16.2% - restricted to nonmajor governmental funds
 - 2.4% - restricted to debt service
 - 5.0% - restricted road and bridge
 - 19.2 - unassigned general fund
 - 57.2% - restricted to construction
- At the end of the current fiscal year, the unassigned fund balance for the general fund was \$3,301 or 14.5% of general fund expenditures and represents a \$1,174 decrease compared to the prior fiscal period
- Tax revenues realized during the period increase. FY25 taxable values increased 11 % compared to FY24, however increased taxable values were offset by a increase in the County's tax rate from .5872 in FY24 to .6140 in FY25.

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, 2025, and 2024 are summarized as follows:

Uvalde County, Texas			
Net Position			
	Governmental Activities		
	2025	2024	% Change 2025-2024
Current & Other Assets	\$19,034	\$11,180	70.3%
Resticted Assets	405	295	37.3%
Pension Asset	394	-	0.0%
Capital Assets	34,449	32,567	5.8%
Total Assets	<u>54,282</u>	<u>44,042</u>	<u>23.3%</u>
Deferred Outflows of Resources			
Deferred Loss on bond Refunding	607	683	-11.1%
Deferred Outflow - Pensions	1,628	1,406	15.8%
Total Deferred Outflows of Resources	<u>2,235</u>	<u>2,089</u>	<u>7.0%</u>
Current Liabilities	2,272	88	2489.8%
Long-Term Liabilities	23,876	18,249	30.8%
Total Liabilities	<u>26,148</u>	<u>18,337</u>	<u>42.6%</u>
Deferred Inflows of Resources			
Deferred Inflow - Pensions	591	-	100.0%
Total Deferred Outflows of Resources	<u>591</u>	<u>-</u>	<u>100.0%</u>
Net Position			
Net Investment in Capital Assets			
net of related debt	9,430	16,284	-42.1%
Restricted	13,850	3,708	273.5%
Unrestricted	6,498	7,802	-16.7%
Total net position	<u>29,778</u>	<u>27,794</u>	<u>7.1%</u>

The financial reporting model focuses on net position and serves as a useful indicator of a government's financial position. Categories of net position are unrestricted, restricted (subject to external restrictions as to how it may be used), or net investment in capital assets. Pension and deferred inflows decreased due to a large increase in net differences between projected pension and actual earnings and changes in actuarial assumptions. Current and other liabilities increased between FY25 and FY24, primarily due to the increase in cash as result of \$9.6 million in bond proceeds.

Additionally, long-term liabilities increased between FY24 and FY26, due to the county's issuance of \$9.6 million of bonds.

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, 2025, and 2024 are as follows:

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

	Governmental Activities		
	2025	2024	% Change 2025-2024
Revenues:			
Program Revenues:			
Charges for Services	\$ 4,005	\$ 4,072	-1.6%
Operating Grants and Contributions	5,464	7,330	-25.5%
Capital Grants and Contributions	5,332	1,182	350.9%
General Revenue			
Property Taxes	17,237	15,997	7.8%
Sales Taxes	5,386	5,484	-1.8%
Other Taxes	626	909	-31.1%
Investment Earnings	246	257	-4.0%
Miscellaneous	512	624	-18.0%
Total Revenue	<u>38,807</u>	<u>35,855</u>	<u>8.2%</u>
Expenses:			
General Administration	4,108	4,881	-15.8%
Legal	896	980	-8.5%
Judicial	2,624	2,453	7.0%
Financial Administration	653	602	8.5%
Public Facilities	2,372	2,145	10.6%
Public Safety	13,713	12,282	11.7%
Public Transportation	2,608	3,171	-17.8%
Environmental Protection	368	362	1.6%
Cultural and Recreation	1,167	1,455	-19.8%
Health and Welfare	7,467	6,367	17.3%
Conservation - Agriculture	138	137	0.3%
Interest	377	415	-9.2%
Total Expense	<u>36,492</u>	<u>35,251</u>	<u>3.5%</u>
Increase (Decrease) in Net Position	2,315	604	283.0%
Net Position- Beginning	27,514	27,189	1.2%
Change in Accounting Principals	(51)	-	100.0%
Net Position - Ending	<u>29,778</u>	<u>27,794</u>	<u>7.1%</u>

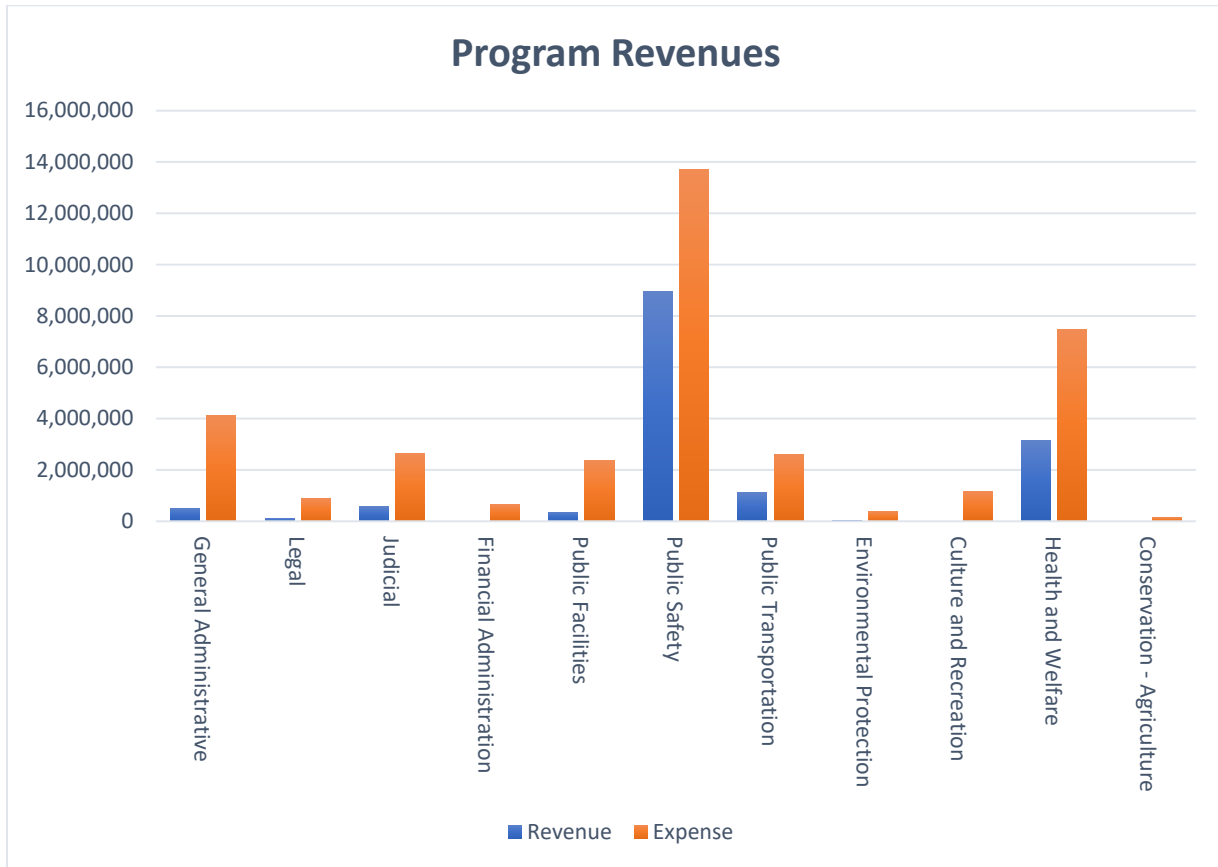
General Revenues and Program Revenues

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 FY25 and FY24.



Program revenues of \$14,800 Thousand less expenses of \$36,492 Thousand for FY25. resulted in a net expense of \$21,692 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:

- Charges for services remain constant from FY24to FY25. Operating Grants and Contributions were lower in FY25 than FY24 due to Covid-Era grants expiring. Capital Grants and Contributions were higher in FY25 than in FY24 due to major capital grants from Operation Lone

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 increased \$8,968 Thousand in the current fiscal year to \$17,151 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 \$3,207.9 in contrast to \$4,475.1 in the prior year. Decreases in tax revenue accounted for the majority of the unassigned fund balance decrease.

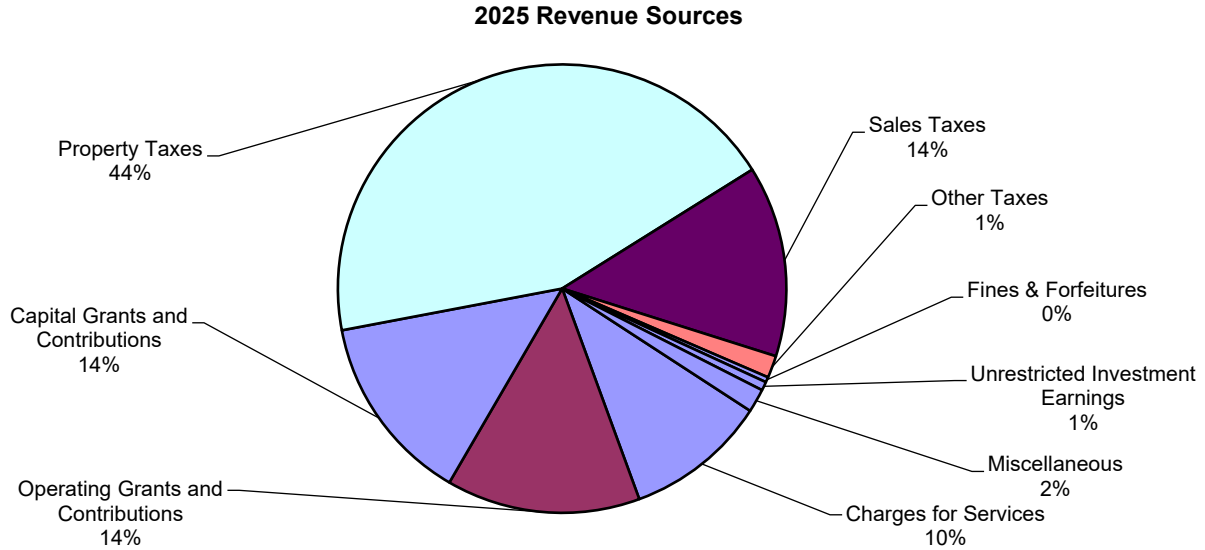
Major Grants Fund includes several federal and state grant programs governed by rules and regulations of the grantor agencies.

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	2024	Increase (Decrease)	Percent Change
Property Taxes	17,107	15,997	(1,110.41)	-6.94%
Sales Taxes	5,386	5,484	98.26	1.79%
Other Taxes	626	909	283.25	31.16%
Unrestricted Investment Earnings	246	257	10.29	4.01%
Miscellaneous	661	493	(167.82)	-34.01%
Total	24,027	23,140	\$ (886.43)	

Revenues Classified by Source – Governmental Activities – FY25



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

Expenses:	Expenditures by Function- Governmental Funds (in thousands)		
	2025	2024	% Change
General Administration	4,253	5,004	-15.0%
Legal	888	909	-2.2%
Judicial	2,560	2,385	7.3%
Financial Administration	689	652	5.7%
Public Facilities	2,164	1,950	11.0%
Public Safety	12,535	11,714	7.0%
Public Transportation	2,461	2,957	-16.8%
Environmental Protection	386	378	2.4%
Culture and Recreation	891	1,177	-24.3%
Health & Welfare	6,475	5,698	13.6%
Conservation - Agriculture	129	128	0.9%
Capital Outlay	4,843	1,319	267.2%
Interest on long term debt	371	409	-9.3%
Principal on long term debt	1,230	1,200	2.5%
Total Expense	39,876	35,881	11.1%

GENERAL FUND BUDGETARY HIGHLIGHTS

Highlights from Uvalde County FY25 Budget include the following:

- The tax rate was set at .6140 which increased from a tax rate in effect from the previous year of .5872.

General Fund

Budgeted revenues totaled \$24,089.53 Thousand and actuals totaled \$22,112.11 Thousand. Budgeted revenues compared to actual revenues, was a \$1,977.42 Thousand negative variance.

Budgeted expenditure totaled \$25,218.31 Thousand and actuals totaled \$22,826.61 Thousand. Budgeted revenues compared to actual revenues, was a \$2,391.71 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 \$24,400 Thousand. Of this amount, \$24,400 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, Note V, page 45.

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, 2025, net capital assets of the governmental activities totaled \$34,448.52 Thousand, reflecting a net increase of \$1,881.64 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. FY25 depreciation and amortization for buildings, improvements, and M&E totaled \$2,919.89 Thousand. More detail information regarding capital assets may be found in the notes to the financial statements, Note IV. Page 44

Table A-4
Uvalde County's Capital Assets

	Governmental Activities		% Change 2025-2024
	2025	2024	
Land	\$ 1,404	\$ 1,404	0.0%
Construction in Progress	454	2,346	0.0%
Infrastructure	6,367	6,367	0.0%
Building and Improvements	33,925	31,795	6.7%
Machinery & Equipment	14,856	10,273	44.6%
Right to Use Assets	409	429	-4.6%
Totals at historical cost	57,415	52,613	9.1%
Total Accumulated Depreciation	(22,967)	(20,047)	14.6%
Net Capital Assets	\$ 34,448	\$ 32,567	5.8%

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 FY2026 Budget include the following:

- The overall tax rate increased from \$0.5741 per \$100 in 2025 to \$0.6139 per \$100 in the 2026 tax year.
- Taxable values increased from 2025 to 2026.
- General fund budgeted revenues are \$25,699,122 and general fund budgeted expenses are \$25,699,122.

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, 2025

	Primary Government	
	Governmental Activities	Total
ASSETS		
Cash and Cash Equivalents	\$ 13,823,293	\$ 13,823,293
Receivable (net of allowances for uncollectible)	5,210,861	5,210,861
Restricted Assets		
Cash and Cash Equivalents	405,493	405,493
Net Pension Asset	393,983	393,983
Capital Assets		
Land	1,404,101	1,404,101
Construction in Progress	454,406	454,406
Infrastructure (Net)	3,090,685	3,090,685
Buildings (Net)	24,234,903	24,234,903
Right to Use Assets (Net)	183,954	183,954
Machinery and Equipment (Net)	5,080,475	5,080,475
Total Assets	<u>54,282,154</u>	<u>54,282,154</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows - Pension	1,628,146	1,628,146
Deferred Loss on Bond Refunding	607,071	607,071
Total Deferred Outflow of Resources	<u>2,235,217</u>	<u>2,235,217</u>
LIABILITIES		
Accounts Payable	\$ 194,445	\$ 194,445
Noncurrent Liabilities		
Net Pension	-	-
Compensated Absences	396,979	396,979
Due Within One Year	1,680,578	1,680,578
Due in More than One Year	23,876,057	23,876,057
Total Liabilities	<u>26,148,059</u>	<u>26,148,059</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows - Pension	590,949	590,949
Total Deferred Inflow of Resources	<u>590,949</u>	<u>590,949</u>
NET POSITION		
Net Investment in Capital Assets	9,429,888	9,429,888
Restricted for:		
Archives	328,409	328,409
Construction	9,802,966	9,802,966
Debt Service	405,493	405,493
Elections	60,440	60,440
Health	716,926	716,926
Judicial	422,481	422,481
Legal	86,789	86,789
Public Safety	1,154,392	1,154,392
Public Transportation	862,791	862,791
Culture and Recreation	9,502	9,502
Unrestricted	6,498,286	6,498,286
Total Net Position	<u>\$ 29,778,363</u>	<u>\$ 29,778,363</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2025

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	4,108,476	519,312	-	-	(3,589,164)
Legal	896,249	52,068	60,000	-	(784,181)
Judicial	2,623,989	198,625	373,923	-	(2,051,441)
Financial Administration	652,847	-	-	-	(652,847)
Public Facilities	2,371,981	359,517	-	-	(2,012,464)
Public Safety	13,713,482	1,907,633	2,558,817	4,492,598	(4,754,434)
Public Transportation	2,607,938	889,818	89,469	127,970	(1,500,681)
Environmental Protection	367,970	26,379	-	-	(341,591)
Culture and Recreation	1,167,332	1,100	3,500	-	(1,162,732)
Health and Welfare	7,467,168	50,475	2,377,809	711,255	(4,327,629)
Conservation-Agriculture	137,515	-	-	-	(137,515)
Interest and Fiscal Charges	377,326	-	-	-	(377,326)
Total primary governmental activities	<u>36,492,273</u>	<u>4,004,927</u>	<u>5,463,518</u>	<u>5,331,823</u>	<u>(21,692,005)</u>
General revenues:					
Taxes:					
					17,236,894
					5,385,724
					625,998
					(146,480)
					246,444
					658,244
					<u>24,006,824</u>
					2,314,819
					27,514,055
					(50,511)
					<u>\$ 29,778,363</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, 2025

	General Fund	Road and Bridge Funds	FY 25 Operation Lone Star	Interest & Sinking Fund
ASSETS				
Cash and Cash Equivalents	\$ 3,042,557	\$ 866,371	\$ -	\$ -
Taxes Receivable	1,119,898	243,948	-	-
Allowance for Uncollectible Taxes (Credit)	(67,422)	(14,657)	-	-
Receivables (Net)	331,359	-	360,760	-
Restricted Assets:	-	-	-	-
Cash and Cash Equivalents	-	-	-	405,493
Total Assets	<u>\$ 4,426,392</u>	<u>\$ 1,095,662</u>	<u>\$ 360,760</u>	<u>\$ 405,493</u>
LIABILITIES				
Accounts Payable	\$ 165,918	\$ 3,580	\$ -	\$ -
Bank Overdraft	-	-	360,760	-
Total Liabilities	<u>165,918</u>	<u>3,580</u>	<u>360,760</u>	<u>-</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable Revenue- Property Taxes	<u>1,052,476</u>	<u>229,291</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>1,052,476</u>	<u>229,291</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Restricted For:				
Archives	-	-	-	-
Construction	-	-	-	-
Debt Service	-	-	-	405,493
Elections	-	-	-	-
Health	-	-	-	-
Judicial	-	-	-	-
Legal	-	-	-	-
Public Safety	-	-	-	-
Public Transportation	-	862,791	-	-
Committed				
Culture and Recreation	-	-	-	-
Unassigned	<u>3,207,998</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>3,207,998</u>	<u>862,791</u>	<u>-</u>	<u>405,493</u>
Total Liabilities Deferred Inflows and Fund Balances	<u>\$ 4,426,392</u>	<u>\$ 1,095,662</u>	<u>\$ 360,760</u>	<u>\$ 405,493</u>

The accompanying notes are an integral part of this statement.

Capital Projects	OLS Border Radio Region #4917801	Nonmajor Governmental Funds	Total Governmental Funds
\$ 9,802,966	\$ -	\$ 2,240,905	\$ 15,952,799
-	-	-	1,363,846
-	-	-	(82,079)
-	-	1,651,272	2,343,391
-	-	-	-
-	-	-	405,493
<u>\$ 9,802,966</u>	<u>\$ -</u>	<u>\$ 3,892,177</u>	<u>\$ 19,983,450</u>
\$ -	\$ -	\$ 24,947	\$ 194,445
-	-	995,064	1,355,824
<u>-</u>	<u>-</u>	<u>1,020,011</u>	<u>1,550,269</u>
-	-	-	1,281,767
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,281,767</u>
-	-	328,409	328,409
9,802,966	-	-	9,802,966
-	-	-	405,493
-	-	60,440	60,440
-	-	716,926	716,926
-	-	422,481	422,481
-	-	86,789	86,789
-	-	1,154,392	1,154,392
-	-	-	862,791
-	-	9,502	9,502
-	-	93,227	3,301,225
<u>9,802,966</u>	<u>-</u>	<u>2,872,166</u>	<u>17,151,414</u>
<u>\$ 9,802,966</u>	<u>\$ -</u>	<u>\$ 3,892,177</u>	<u>\$ 19,983,450</u>

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UVALDE COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

Total Fund Balances - Governmental Funds	\$ 17,151,414
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.	\$ (773,682)
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 \$52,613,581 and accumulate depreciation was \$20,046,696. 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 \$16,235,786, and compensated absences were \$327,907. 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.	16,003,192
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 2025 capital outlays and debt principal payments is to increase net position.	(3,936,633)
Included in the items related to debt is the recognition of the District's net pension asset required by GASB 68 in the amount of \$393,983 Deferred Resources Inflows of \$(590,949), and Deferred Resource Outflow of \$1,628,146 This resulted in a Increase in Net Position in the amount of \$1,431,180	1,431,180
The 2025 depreciation expense increased accumulate Depreciation. The net effect on the current year's depreciation is to decrease net position.	(2,958,429)
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.	2,861,321
 Net Position of Governmental Activities	 <u><u>\$ 29,778,363</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, 2025

	General Fund	Road and Bridge Funds	FY 25 Operation Lone Star
REVENUES:			
Taxes			
Property Taxes	\$ 12,335,902	\$ 3,063,337	\$ -
Sales Tax	5,385,724	-	-
Other	619,651	-	-
Intergovernmental	183,425	20,200	858,830
Licenses & Permits		-	-
Charges for services	2,637,126	680,346	-
Fines & Forfeitures	366,609	-	-
Interest	167,127	13,237	-
Miscellaneous	416,545	22,584	-
Total Revenue	<u>22,112,109</u>	<u>3,799,704</u>	<u>858,830</u>
EXPENDITURES:			
Current:			
General Government			
General Administration	4,170,310	-	-
Legal	831,859	-	-
Judicial	2,209,195	-	-
Financial Administration	689,129	-	-
Public Facilities	1,203,700	-	-
Public Safety	9,211,631	38,826	858,830
Public Transportation	77,021	2,384,146	-
Environmental Protection	100,298	286,115	-
Culture and Recreation	872,906	10,120	-
Health and Welfare	3,309,059	4,675	-
Conservation-Agriculture	129,449	-	-
Capital Outlay	22,049	-	-
Debt Service:			
Debt Service - Principal on long-term debt	-	-	-
Debt Service - Interest on long-term debt	-	-	-
Total Expenditures	<u>22,826,606</u>	<u>2,723,882</u>	<u>858,830</u>
Excess (Deficiency) Revenues Over Expenditures	<u>(714,497)</u>	<u>1,075,822</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	46,540	330,000	-
Transfers Out	(621,201)	(1,228,751)	-
Issuance of Debt - Leases	22,049	-	-
Total Other Financing Sources (Uses)	<u>(552,612)</u>	<u>(898,751)</u>	<u>-</u>
Net Change in Fund Balances	(1,267,109)	177,071	-
Fund Balance - October 1 (Beginning)	4,475,107	685,720	-
Fund Balance - September 30 (Ending)	<u>\$ 3,207,998</u>	<u>\$ 862,791</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

Interest & Sinking Fund	Capital Projects	OLS Border Radio Region #4917801	Nonmajor Governmental Funds	Total Governmental Funds
\$ 1,707,931	\$ -	\$ -	\$ -	\$ 17,107,170
-	-	-	-	5,385,724
-	-	-	6,347	625,998
-	-	3,860,530	5,872,356	10,795,341
-	-	-	-	-
-	-	-	544,991	3,862,463
-	-	-	-	366,609
3,478	50,422	-	12,180	246,444
-	-	-	222,200	661,329
<u>1,711,409</u>	<u>50,422</u>	<u>3,860,530</u>	<u>6,658,074</u>	<u>39,051,078</u>
-	-	-	82,945	4,253,255
-	-	-	56,626	888,485
-	-	-	350,718	2,559,913
-	-	-	-	689,129
-	-	-	960,267	2,163,967
-	-	405,212	2,020,145	12,534,644
-	-	-	-	2,461,167
-	-	-	-	386,413
-	-	-	7,500	890,526
-	-	-	3,160,890	6,474,624
-	-	-	-	129,449
-	245,323	3,705,971	869,810	4,843,153
1,230,000	-	-	-	1,230,000
371,177	-	-	-	371,177
<u>1,601,177</u>	<u>245,323</u>	<u>4,111,183</u>	<u>7,508,901</u>	<u>39,875,902</u>
<u>110,232</u>	<u>(194,901)</u>	<u>(250,653)</u>	<u>(850,827)</u>	<u>(824,824)</u>
-	-	-	1,445,216	1,821,756
-	-	-	(196,079)	(2,046,031)
-	9,995,324	-	-	10,017,373
-	9,995,324	-	1,249,137	9,793,098
110,232	9,800,423	(250,653)	398,310	8,968,274
295,261	2,543	250,653	2,473,856	8,183,140
<u>\$ 405,493</u>	<u>\$ 9,802,966</u>	<u>\$ -</u>	<u>\$ 2,872,166</u>	<u>\$ 17,151,414</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, 2025

Total Net Change in Fund Balances - Governmental Funds	\$ 8,968,276
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.	(798,076)
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 2025 capital outlays and debt principal payments is to increase net position.	(3,886,122)
Current year changes due to GASB 68 required credits to expenses in the amount of \$1,236,220 resulting in a increase in net position.	1,236,220
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.	(2,958,429)
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.	(247,050)
Change in Net Position of Governmental Activities	<u><u>\$ 2,314,819</u></u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2025

	Internal Service Funds
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ -
Receivables (net of allowance for uncollectable)	-
Total Current Assets	-
Total Assets	-
LIABILITIES	
Current Liabilities	
Accounts Payable	-
Bank Overdraft	773,682
Total Current Liabilities	-
Total Liabilities	773,682
NET POSITION	
Unrestricted Net Position	(773,682)
Total Net Position	\$ (773,682)

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, 2025

	Internal Service Funds
OPERATING REVENUE:	
Charges for Services	\$ 4,949,333
Total Operating Revenues	4,949,333
OPERATING EXPENSES:	
Other Services and Charges	5,971,683
Total Operating Expenses	5,971,683
Total Operating Income (Loss)	(1,022,351)
NONOPERATING REVENUES (EXPENSES)	
Interest Income	-
Total Non Operating Revenue	-
OTHER FINANCING SOURCES (USES):	
Transfers In	224,275
Total Other Financing Sources (Uses)	224,275
Change in Net Position	(798,076)
Total Net Position - Beginning	24,394
Total Net Position - Ending	\$ (773,682)

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, 2025

	Internal Service Funds
<hr/>	
Cash Flows from Operating Activities:	
Cash Received from Users Charges	\$ 4,949,333
Cash Payments for Insurance Claims & Premiums	(5,971,683)
Cash Payments for Other Operating Expenses	<u>-</u>
Net Cash Provided by (Used For) Operating Activities	<u>(1,022,351)</u>
Cash Flows from Noncapital Financing Activities:	
Transfers In	<u>224,275</u>
Net Cash Provided by (Used For) Noncapital Financing Activities	<u>224,275</u>
Cash Flows from Investing Activities:	
Interest Received	<u>-</u>
Net Cash Provided by (Used For) Operating Activities	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents:	(798,076)
Cash and Cash Equivalents at Beginning of the Year	<u>24,394</u>
Cash and Cash Equivalents at the End of the Year:	<u><u>\$ (773,682)</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities:	
Operating Income (Loss)	\$ (1,022,351)
Effects of Increases and Decreases in Current Assets and Liabilities	
Decrease (Increase) in Receivables	-
Increase (Decrease) in Accounts Payable	-
Net Cash Provided by (Used for) Operating Activities	<u><u>\$ (1,022,351)</u></u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
STATEMENT OF CUSTODIAL NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2025

	Total Custodial Funds
<hr/>	
ASSETS:	
Current Assets	
Cash & Cash Equivalents	\$ 3,006,090
Receivables	-
Total Assets	<u>\$ 3,006,090</u>
 LIABILITIES	
Accounts Payable	\$ -
Due to Others	-
Total Liabilities	<u>\$ -</u>
 NET POSITION	
Restricted for Organizations and Other Governments	<u>\$ 3,006,090</u>
Total Net Position	<u>\$ 3,006,090</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, 2025

	Total Custodial Funds
<hr/>	
ADDITIONS:	
Collections From Other Governments and Others	\$ 8,378,740
Interest	1,174
Total Additions	<u>8,379,914</u>
DEDUCTIONS:	
Distributions To Other Governments and Others	<u>8,375,210</u>
Total Deductions	<u>8,375,210</u>
Changes in Fiduciary Net Positions	4,704
 Total Net Position - October 1 (Beginning)	 3,001,386
 Total Net Position - September 30 (Ending)	 <u>\$ 3,006,090</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2025

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, Operation Lone Star Grant, Operation Lone Star Radio 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, 2025

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, 2024, and became due October 1, 2025, have been assessed to finance the budget of the fiscal year beginning October 1, 2025, 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, 2025.

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, 2025

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.

Operation Lone Star consists of state grants that reimburse or support local governments for law enforcement, jail operations, court administration, EMS, and other costs tied to increased border-related activity. Counties must be under the Governor’s Border Security Disaster Declaration to qualify, and awards can reach up to \$5 million with no local match required.

Operation Lone Star Radio Grant funds law enforcement, jail operations, and emergency response activities in counties under the Governor’s border disaster declaration. The program allows agencies to purchase radios and communications equipment to support interoperability and real-time coordination during OLS operations..

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

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2025

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 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, 2025.

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2025

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

4. Restricted Assets/Funds

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

- Debt Service Fund balance (amount restricted for future debt service expenditures according to debt covenants);
- Major Grants, Operation Lone Starr, 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 FY2025.)
- 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, 2025

Assets	Years
Buildings	50
Building Improvements	20
Public Domain Infrastructure	50
System Infrastructure	3
Vehicles	5
Office Equipment	5
Computer Equipment	5
Leased Copy and Postage Machines	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

The County recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee benefit account) during or upon separation from employment. Based on the criteria listed, the following types of leave qualify for liability recognition for compensated absences – compensatory, vacation, and sick leave. The liability for compensated absences is reported as incurred in the government-wide financial statements.

Compensatory Time

The County’s policy permits non-exempt employees to accrue compensatory time in lieu of receiving overtime pay with limits on accumulation. Balances are eligible for payments upon separation from employment with limitation.

Vacation

The County’s policy permits employees to accumulate earned but unused vacation benefits, with limits on accumulation. Vacation benefits are eligible for payment upon separation from employment, with limitations.

Sick Leave

The County’s policy permits employees to accumulate earned but unused sick leave benefits, with limits on accumulation. Sick leave benefits are not eligible for payment upon separation from employment.

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2025

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 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

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2025

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

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

10. Fund Balances

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

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

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

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

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

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2025

As of September 30, 2025, fund balances are composed of the following:

Fund Balances:	
Restricted	
Archives	\$ 328,409
Construction	9,802,966
Debt Service	405,493
Elections	60,440
Health	716,926
Judicial	422,481
Legal	86,789
Public Safety	1,154,392
Public Transportation	862,791
Committed.	
Cultural and Recreation	9,502
Unassigned	3,301,225
Total Fund Balance	<u>\$ 17,151,414</u>

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

11. Net Position

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

12. Use of Estimates

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

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2025

13. Budgets

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

The final amended budget is used in this report.

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

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

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

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

II. DEPOSITS, INVESTMENTS AND INVESTMENT POLICIES

Legal and Contractual Provisions Governing Deposits and Investments:

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

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2025

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, 2025.

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, 2025, the government's bank balance of \$20,397,541 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 \$26,409,238 and the FDIC coverage is \$500,000.

III. PROPERTY TAXES AND OTHER RECEIVABLES

A. Property Taxes

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

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

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

However, if the effective tax rates for bonds and other contractual obligations and adjustments for new improvements, exceeds the rate for the previous year by more than 8%, qualified voters of the County may petition for an election to determine whether to limit the tax rate to no more 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

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2025

Board of Directors appoints a Chief Appraiser to act as Chief Administrator of the Appraisal District and an Appraisal Review Board to equalize appraised values.

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

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

B. Receivables

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

	General Fund	Road and Bridge Fund	FY25 Operation Lone Star	Other Governmental Funds	Total
Property Taxes	\$ 1,119,898	\$ 243,948	\$ -	\$ -	\$ 1,363,846
Sales Taxes	-	-	-	-	-
Other	331,359	-	360,760	1,651,272	2,343,391
Gross Receivables	<u>1,451,257</u>	<u>243,948</u>	<u>360,760</u>	<u>1,651,272</u>	<u>3,707,237</u>
Less: Allowance for Uncollectables	<u>67,422</u>	<u>14,657</u>	<u>-</u>	<u>-</u>	<u>82,079</u>
Net Total Receivables	<u><u>\$ 1,383,835</u></u>	<u><u>\$ 229,291</u></u>	<u><u>\$ 360,760</u></u>	<u><u>\$ 1,651,272</u></u>	<u><u>\$ 3,625,158</u></u>

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2025

IV. CAPITAL ASSETS

Capital asset activity for the County for the year ended September 30, 2025, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 1,404,101	\$ -	\$ -	\$ 1,404,101
Construction in Progress-Border Communications	215,912	3,705,971	3,921,883	-
Construction in Progress-Courthouse Annex	2,129,891	-	2,129,891	-
Construction in Progress-Series 2025	-	245,324	-	245,324
Construction in Progress-Sheriff Training Building	-	209,082	-	209,082
Total capital assets not being depreciated	<u>3,749,904</u>	<u>4,160,377</u>	<u>6,051,774</u>	<u>1,858,507</u>
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	31,794,609	2,129,891	-	33,924,500
Machinery, Equipment and Vehicles	10,273,247	4,582,610	-	14,855,857
Infrastructure	6,366,944	-	-	6,366,944
Right to Use Assets:				
Leased Equipment	428,877	22,049	41,629	409,297
Total capital assets being depreciated	<u>48,863,677</u>	<u>6,734,550</u>	<u>41,629</u>	<u>55,556,598</u>
Less accumulated depreciation for:				
Buildings and Improvements	8,880,803	808,794	-	9,689,597
Machinery, Equipment and Vehicles	7,885,552	1,889,830	-	9,775,382
Infrastructure	3,098,602	177,657	-	3,276,259
Right to Use Assets:				
Leased Equipment	181,739	82,148	38,544	225,343
Total accumulated depreciation	<u>20,046,696</u>	<u>2,958,429</u>	<u>38,544</u>	<u>22,966,581</u>
Total capital assets being depreciated, net	<u>28,816,981</u>	<u>3,776,121</u>	<u>3,085</u>	<u>32,590,017</u>
Governmental activities capital assets, net	<u>\$ 32,566,885</u>	<u>\$ 7,936,498</u>	<u>\$ 6,054,859</u>	<u>\$ 34,448,524</u>

Depreciation was charged to functions as follows:

<i>Governmental Activities:</i>	
General Administration	\$ 36,314
Judicial	221,348
Environmental	3,250
Financial Administration	15,744
Public Facilities	272,286
Public Safety	1,796,493
Public Transportation	232,025
Culture and Recreation	276,806
Health and Welfare	24,020
Legal	69,114
Conservation - Agriculture	11,028
	<u>\$ 2,958,429</u>

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2025

V. LONG-TERM LIABILITIES

Long-Term Debt

The following are Certificates of Obligation outstanding on September 30, 2025.

	Date of Issue	Interest Rates	Maturity	Amount Original Issue	Outstanding 09/30/2025	Due Within One Year
General Obligation Refunding Bond Series 2017	2017	2.375%	2/1/2029	9,905,000	3,950,000	1,180,000
General Obligation Refunding Bond Series 2021	2021	.75% -2.65%	2/1/2034	8,105,000	7,955,000	30,000
Combination Tax and Limited Pledge Revenue Certificate of Obligations Series 2021	2021	1.57%-3.0%	2/1/2036	3,000,000	2,860,000	50,000
Combination Tax and Revenue Certificate of Obligation Series 2025	2025	4.00%-6.00%	8/1/2045	9,635,000	9,635,000	340,000
					<u>24,400,000</u>	<u>1,600,000</u>

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

Changes in Long-Term Liabilities

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2025, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Bonds Payable	\$ 15,995,000	\$ 9,635,000	\$ 1,230,000	\$ 24,400,000	\$ 1,600,000
Bond Premium	697,344	360,324	69,734	987,934	
Right to Use Lease Liability	226,396	22,049	79,744	168,701	80,578
Net Pension Liability	1,002,740	-	1,002,740	-	
Compensated Absences	378,418	** 18,561 *	-	396,979	
Total	<u>\$ 18,249,387</u>	<u>\$ 10,035,934</u>	<u>\$ 2,382,218</u>	<u>\$ 25,953,614</u>	<u>\$ 1,680,578</u>

* The changes in the compensated absences liability is presented as a net change

** The beginning balance was increased by \$50,512 to reflect the implementation of GASB 101

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2025

Debt Service Requirements

Debt service requirements on Certificate of Obligation at September 30, 2025 are as follows:

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>
2026	1,600,000	786,028
2027	1,595,000	734,588
2028	1,650,000	684,516
2029	1,700,000	624,500
2030	1,775,000	551,478
2031-2035	9,165,000	1,942,477
2036-2039	3,710,000	1,004,806
2040-2045	3,205,000	416,675
Totals	<u>\$ 24,400,000</u>	<u>\$ 6,745,067</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.

The lease rate, term and ending lease liability are as follows:

	Interest	Amount	Lease Term	Outstanding
	Rates	Original	Months	09/30/2025
		Issue		
Office Equipment	2-4%	\$ 434,565	60	\$ 168,701
Total Governmental Activities				<u>\$ 168,701</u>

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>
2026	80,578	5,395	85,973
2027	35,437	3,185	38,622
2028	33,547	1,663	35,210
2029	15,398	1,098	16,495
2029	3,742	94	3,836
Totals	<u>\$ 168,701</u>	<u>\$ 11,435</u>	<u>\$ 180,136</u>

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2025

VI. INTERFUND RECEIVABLES AND PAYABLE BALANCES AND TRANSFERS

There were no interfund receivables and payables as of September 30, 2025.

Transfer Out:	Transfer In:					Total
	General	Road & Bridge	Proprietary Fund	American Rescue Plan	Other Nonmajor Funds	
General Fund	\$ -	\$ -	\$ 224,275	\$ -	\$ 396,926	\$ 621,201
Road & Bridge Fund	-	330,000	-	-	898,750	1,228,750
Other Nonmajor Funds	46,540	-	-	-	149,540	196,080
Total	\$ 46,540	\$ 330,000	\$ 224,275	\$ -	\$ 1,445,216	\$ 2,046,031

The general fund transferred \$224,275 to the County Employee Insurance fund, and \$396,926 to various other non-major funds, for operating capital. The road and bridge fund transferred \$898,750 to various other non-major funds, for operating capital. All the above transfers are non-recurring.

VII. DEFINED BENEFIT PENSION PLAN

Plan Description.

The County’s nontraditional defined benefit pension plan, Texas County and District Retirement System (TCDRS), provides pensions for all of its full-time employees. The TCERS Board of Trustees is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of over nontraditional defined benefit pension plans. TCERS in the aggregate issues an Annual Comprehensive Financial Report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCERS Board of Trustees at P.O. Box 2034 Austin, TX, 78768- 2034.

All full and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.

Benefits Provided

TCERS provides retirement, disability and survivor benefits for all eligible employees. Benefit terms are established by the TCERS Act. The benefit terms may be amended as of January 1, each year, but must remain in conformity with the Act. Members can retire at age 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer. Benefit amounts are determined by the sum of the employee’s contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCERS Act so that the resulting benefits can be expected to be adequately financed by the employer’s

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2025

commitment to contribute. At retirement, death or disability, the benefit is calculated by converting the sum of the employee’s accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act. 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	Dec.31,2023	Dec.31,2024
Members		
Number of inactive employees entitled to but not yet receiving benefits:	277	284
Number of active employees:	266	262
Average monthly salary*:	\$ 3,916	\$ 4,405
Average age*:	46.37	46.39
Average length of service in years*:	9.67	10.1
<u>Inactive Employees (or their Beneficiaries) Receiving Benefits</u>		
Number of benefit recipients:	153	158
Average monthly benefit:	\$1,262	\$1,314

*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 10.79% for the months of the calendar year 2024 and 10.37% for the months of the calendar year 2025. Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act. The County’s contributions to TCDRS for the year ended September 30, 2025, were \$1,535,069.68 and were equal to the required contributions.

Actuarial assumptions:

For the County’s fiscal year ending September 30, 2025 the net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date using the following assumptions:

Valuation Date	December 31, 2024
Actuarial Cost Method	Entry Age (level percent of pay)
Asset Valuation Method	
Smoothing period	Five Years
Recognition method	Non-asymptotic

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2025

Corridor	None
Inflation	2.50%
Salary Increase	3.00%
Investment Rate of Return	7.60%
Payroll Growth	3.00%

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

Mortality rates for depositing members were based on the RP-2000 Active Employee Mortality Table for Males or Females, as appropriate, with a two-year set-forward for males and a four-year setback for females, based on projection scale AA. Mortality rates service retirees, beneficiaries and non-depositing members were based on the RP-2000 Combined Mortality Table, with a projection scale of AA with a one-year age set-forward for males and no age adjustment for females. Mortality rates for disabled retirees RP-2000 Disabled Mortality Table for Males or Females, as appropriate, with no age adjustment for males and a two-year set-forward females, based on projection scale AA.

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

The actuarial assumptions used in the December 31, 2024 valuation were based on the results of an actuarial experience study for the period January 1, 2024 through December 31, 2024, except whererequired to be different by GASB 68.

The long-term expected rate of return on pension plan investments is 7.50%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. The application of the investment return assumptions was changed for purposes of determining plan liabilities at the March 2022 meeting. All plan liabilities are now valued using an 7.6% discount rate.

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 2025 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 2025.

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2025

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return ⁽²⁾
U.S. Equities	Dow Jones U.S. Total Stock Market Index	13.00%	5.35%
Global Equities	MSCI World (net) Index	4.00%	5.15%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	6.00%	4.75%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	0.00%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.25%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.70%
Direct Lending	Morningstar LSTA Leveraged Loan TR USD Index	16.00%	6.85%
Distressed Debt	Cambridge Associates Distressed Securities Index(3)	4.00%	6.80%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.95%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	4.95%
Commodities	Bloomberg Commodities Index	2.00%	1.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index(4)	6.00%	5.75%
Private Equity	Cambridge Associates Global Private Equity Venture Capital Index(5)	25.00%	8.15%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds	6.00%	3.60%
Cash Equivalents	90-Day U.S. Treasury	2.00%	1.10%

(1) Target asset allocation adopted at the March 2025 TCDRS Board meeting.

(2) Geometric Real rates of return equal the expected return minus the assumed inflation rate of 2.35%, per Cliffwater's 2025 capital market assumptions.

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

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

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

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.6%. The discount rate was determined using an alternative method to determine the sufficiency of the fiduciary net position in all future years. The alternative method reflects the funding requirements under the funding policy and the legal requirements under the TCDRS Act. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods. The employee is legally required to make the contribution specified in the funding policy. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable. Based on the above assumptions, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years. 36 Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the net pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, a discount rate of 7.60% has been used. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2025

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances as of December 31, 2023	\$ 58,270,955	\$ 57,268,215	\$ 1,002,740
Changes for the year:			
Service cost	1,688,034	-	1,688,034
Interest on total pension liability	4,465,846	-	4,465,846
Effect of plan changes	-	-	-
Effect of economic/demographic gains or los	763,621	-	763,621
Effect of assumptions changes or inputs	-	-	-
Refund of Contributions	(91,611)	(91,611)	-
Benefit payments	(2,348,776)	(2,348,776)	-
Administrative expenses		(34,372)	34,372
Member contributions		979,893	(979,893)
Net investment income		5,838,564	(5,838,564)
Employer contributions		1,510,435	(1,510,435)
Other	-	19,705	(19,705)
Balances as of December 31, 2024	<u>\$ 62,748,069</u>	<u>\$ 63,142,053</u>	<u>\$ (393,984)</u>

(1) Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

(2) No plan changes values.

(3) Relates to allocation of system-wide items.

Sensitivity Analysis

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

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$ 70,767,901	\$ 62,748,070	\$ 56,054,526
Fiduciary net position	63,142,053	63,142,053	63,142,053
Net pension liability/(Asset)	\$ 7,625,848	\$ (393,983)	\$ (7,087,527)

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 \$(47,559.79).

As of September 30, 2025 the deferred inflows and outflows of resources are as follows:

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2025

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 527,984
Changes in assumptions	-	-
Net difference between projected and actual earnings	590,949	-
Contributions made subsequent to measurement date	N/A	1,100,162
Total	<u>\$ 590,949</u>	<u>\$ 1,628,146</u>

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

Year ended December 31:	
2025	(204,743)
2026	1,089,392
2027	(650,643)
2028	(296,971)
2029	0
Thereafter	0

VIII. RISK MANAGEMENT

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

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

	<u>Year ended 09/30/25</u>	<u>Year ended. 09/30/24</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>

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2025

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.

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 2025 were \$45,000 per individual and \$3,654,172 aggregate. The stop/loss amounts for the year 2024 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, 2025.

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

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2025

place and operational, to the extent commercially reasonable until at least twenty (20) years after the date the Certificate for such Improvements is provided by the Company. The incentive period began in the year ended September 30, 2014. The abatement amounted to \$590,332 for the fiscal year ended September 30, 2019.

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

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

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

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

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

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

XII. NEGATIVE FUND BALANCES

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

44	Fairplex Department Fund	(21,773)
89	EMPC	(8,715)
97	OEM-EOC	(7,890)
105	LBSP 2021	(210)
130	FY24 BPU	(322)

XIII. NEW PRONOUNCEMENTS

GASB Statement No. 101, Effective for the fiscal year ending September 31, 2025, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 101, Compensated Absences. This statement establishes recognition and measurement guidance for liabilities related to compensated absences, including vacation, sick leave, and other paid time off, replacing previous guidance under GASB Statement No. 16.

Under GASB 101, compensated absences are recognized as a liability when:

- The leave is attributable to services already rendered,

UVALDE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2025

- The leave accumulates and carries forward,
- The leave is more likely than not to be used for time off or otherwise paid out.

The liability is measured using the employee's pay rate as of the financial reporting date, and includes salary-related payments (e.g., FICA, retirement contributions) that are directly associated with the leave.

As a result of implementing GASB 101:

- The County evaluated all compensated absence policies and determined which leave types meet the recognition criteria.
- A liability for compensated absences was recorded in the government-wide financial statements where applicable.
- The implementation did not result in a material change to previously reported liabilities, but enhanced consistency and comparability in accordance with updated GASB guidance.

The cumulative effect of applying GASB 101 did not require a restatement of beginning net position, as the change was applied prospectively.

Management believes the implementation of GASB 101 improves transparency and aligns with best practices in governmental financial reporting.

GASB Statement No. 103, Financial Reporting Model Improvements (GASB 103), improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues. The requirements of this statement are effective for reporting periods beginning after June 15, 2025, with earlier application encouraged. GASB 103 will be implemented in the County's fiscal year 2026 financial statements and the impact has not yet been determined.

GASB Statement No. 104, Disclosure of Certain Capital Assets (GASB 104), establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures. It also establishes requirements for capital assets held for sale, including additional disclosures for those capital assets. The requirements of this statement are effective for reporting periods beginning after June 15, 2025, with earlier application encouraged. GASB 104 will be implemented in the County's fiscal year 2026 financial statements and the impact has not yet been determined.

GASB Statement No. 105, Subsequent Events (GASB 105), improves financial reporting related to subsequent events by 1) clarifying the subsequent events time frame and the subsequent events that constitute recognized and non-recognized events and 2) specifies the information items that are required to be disclosed about subsequent events. The requirements of this statement are effective for reporting periods beginning after June 15, 2026, with earlier application encouraged. GASB 105 will be implemented in the County's fiscal year 2027 financial statements and the impact has not yet been determined.

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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, 2025

	Budgeted Amounts		Actual Amounts GAAP Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Taxes				
Property Taxes	\$ 12,757,166	\$ 12,927,070	\$ 12,335,902	\$ (591,168)
Sales Tax	4,480,000	5,366,707	5,385,724	19,017
Other	1,200,000	1,200,000	619,651	(580,349)
Intergovernmental	245,052	245,052	183,425	(61,627)
Licenses & Permits	-	-	-	-
Charges for services	3,244,065	3,339,135	2,637,126	(702,009)
Fines & Forfeitures	376,100	419,002	366,609	(52,393)
Interest	150,000	167,127	167,127	-
Miscellaneous	187,825	425,433	416,545	(8,888)
Total Revenue	22,640,208	24,089,527	22,112,109	(1,977,418)
EXPENDITURES:				
Current:				
General Government				
General Administration	4,827,998	4,484,694	4,170,310	314,384
Legal	1,106,536	1,103,734	831,859	271,875
Judicial	2,420,690	2,446,414	2,209,195	237,219
Financial Administration	732,956	775,236	689,129	86,107
Public Facilities	1,586,040	1,627,424	1,203,700	423,724
Public Safety	9,260,019	9,596,503	9,211,631	384,872
Public Transportation	49,000	79,266	77,021	2,245
Environmental Protection	142,645	142,928	100,298	42,630
Culture and Recreation	1,425,500	1,438,194	872,906	565,288
Health and Welfare	2,743,704	3,374,189	3,309,059	65,130
Conservation-Agriculture	148,792	149,726	129,449	20,277
Capital Outlay	-	-	22,049	(22,049)
Debt Service:				
Debt Service - Principal on long-term debt	-	-	-	-
Debt Service - Interest on long-term debt	-	-	-	-
Total Expenditures	24,443,879	25,218,309	22,826,606	2,391,703
Excess (Deficiency) Revenues Over Expenditures	(1,803,671)	(1,128,782)	(714,497)	414,285
OTHER FINANCING SOURCES (USES):				
Transfers In	-	46,494	46,540	46
Transfers Out	(439,275)	(804,275)	(621,201)	183,074
Issuance of Debt - Leases	-	-	22,049	22,049
Total Other Financing Sources (Uses)	(439,275)	(757,781)	(552,612)	205,169
Net Change in Fund Balances	(2,242,946)	(1,886,563)	(1,267,109)	619,454
Fund Balance - October 1 (Beginning)	4,475,107	4,475,107	4,475,107	-
Fund Balance - September 30 (Ending)	\$ 2,232,161	\$ 2,588,544	\$ 3,207,998	\$ 619,454

The accompanying notes are an integral part of this statement.

UVALDE COUNTY , TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - ROAD AND BRIDGE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts GAAP Basis	Variance With Final Budget
	Original	Final		Positive (Negative)
REVENUES:				
Taxes				
Property Taxes	\$ 3,172,864	\$ 3,185,303	\$ 3,063,337	\$ (121,966)
Sales Tax	-	-	-	-
Other	-	-	-	-
Intergovernmental	21,269	21,269	20,200	(1,069)
Licenses & Permits	-	-	-	-
Charges for services	692,438	710,709	680,346	(30,363)
Fines & Forfeitures	-	-	-	-
Interest	10,500	13,236	13,237	1
Miscellaneous	-	22,584	22,584	-
Total Revenue	<u>3,897,071</u>	<u>3,953,102</u>	<u>3,799,704</u>	<u>(153,398)</u>
EXPENDITURES:				
Current:				
General Government				
General Administration	19,331	19,331	-	19,331
Legal	2,500	2,500	-	2,500
Judicial	-	-	-	-
Financial Administration	-	-	-	-
Public Facilities	-	-	-	-
Public Safety	118,000	118,000	38,826	79,174
Public Transportation	3,726,008	3,613,600	2,384,146	1,229,454
Environmental Protection	358,696	361,926	286,115	75,811
Culture and Recreation	21,000	21,000	10,120	10,880
Health and Welfare	8,500	8,500	4,675	3,825
Conservation-Agriculture	-	-	-	-
Capital Outlay	250,000	238,000	-	238,000
Debt Service:				
Debt Service - Principal on long-term debt	-	-	-	-
Debt Service - Interest on long-term debt	-	-	-	-
Total Expenditures	<u>4,504,035</u>	<u>4,382,857</u>	<u>2,723,882</u>	<u>1,658,975</u>
Excess (Deficiency) Revenues Over Expenditures	<u>(606,964)</u>	<u>(429,755)</u>	<u>1,075,822</u>	<u>1,505,577</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	583,633	634,000	330,000	(304,000)
Transfers Out	(951,000)	(1,258,477)	(1,228,751)	29,726
Issuance of Debt - Leases	-	-	-	-
Total Other Financing Sources (Uses)	<u>(367,367)</u>	<u>(624,477)</u>	<u>(898,751)</u>	<u>(274,275)</u>
Net Change in Fund Balances	(974,331)	(1,054,231)	177,071	1,231,302
Fund Balance - October 1 (Beginning)	685,720	685,720	685,720	-
Fund Balance - September 30 (Ending)	<u>\$ (288,611)</u>	<u>\$ (368,511)</u>	<u>\$ 862,791</u>	<u>\$ 1,231,302</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY , TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - FY 25 OPERATION LONE STAR
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts GAAP Basis	Variance With
	Original	Final		Final Budget Positive (Negative)
REVENUES:				
Taxes				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	540,660	858,830	318,170
Licenses & Permits	-	-	-	-
Charges for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenue	<u>-</u>	<u>540,660</u>	<u>858,830</u>	<u>318,170</u>
EXPENDITURES:				
Current:				
General Government				
General Administration	-	-	-	-
Legal	-	-	-	-
Judicial	-	-	-	-
Financial Administration	-	-	-	-
Public Facilities	-	-	-	-
Public Safety	-	858,832	858,830	2
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	<u>-</u>	<u>858,832</u>	<u>858,830</u>	<u>2</u>
Excess (Deficiency) Revenues Over Expenditures	<u>-</u>	<u>(318,172)</u>	<u>-</u>	<u>318,172</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Issuance of Debt - Leases	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	(318,172)	-	318,172
Fund Balance - October 1 (Beginning)	-	-	-	-
Fund Balance - September 30 (Ending)	<u>\$ -</u>	<u>\$ (318,172)</u>	<u>\$ -</u>	<u>\$ 318,172</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY , TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - INTEREST & SINKING FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts GAAP Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Taxes				
Property Taxes	\$ 1,684,000	\$ 1,707,931	\$ 1,707,931	\$ -
Sales Tax	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Licenses & Permits	-	-	-	-
Charges for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest	1,400	3,477	3,478	1
Miscellaneous	-	-	-	-
Total Revenue	<u>1,685,400</u>	<u>1,711,408</u>	<u>1,711,409</u>	<u>1</u>
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	1,230,000	1,230,000	1,230,000	-
Debt Service - Interest on long-term debt	375,235	375,235	371,177	4,058
Total Expenditures	<u>1,605,235</u>	<u>1,605,235</u>	<u>1,601,177</u>	<u>4,058</u>
Excess (Deficiency) Revenues Over Expenditures	<u>80,165</u>	<u>106,173</u>	<u>110,232</u>	<u>4,059</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Issuance of Debt - Leases	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	80,165	106,173	110,232	4,059
Fund Balance - October 1 (Beginning)	295,261	295,261	295,261	-
Fund Balance - September 30 (Ending)	<u>\$ 375,426</u>	<u>\$ 401,434</u>	<u>\$ 405,493</u>	<u>\$ 4,059</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY , TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts GAAP Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Taxes				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Licenses & Permits	-	-	-	-
Charges for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest	-	50,422	50,422	-
Miscellaneous	-	-	-	-
Total Revenue	<u>-</u>	<u>50,422</u>	<u>50,422</u>	<u>-</u>
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	-	-	245,323	(245,323)
Debt Service:				
Debt Service - Principal on long-term debt	-	-	-	-
Debt Service - Interest on long-term debt	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>245,323</u>	<u>(245,323)</u>
Excess (Deficiency) Revenues Over Expenditures	<u>-</u>	<u>50,422</u>	<u>(194,901)</u>	<u>(245,323)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Issuance of Debt - Leases	-	9,750,000	9,995,324	245,324
Total Other Financing Sources (Uses)	<u>-</u>	<u>9,750,000</u>	<u>9,995,324</u>	<u>245,324</u>
Net Change in Fund Balances	-	9,800,422	9,800,423	1
Fund Balance - October 1 (Beginning)	2,543	2,543	2,543	-
Fund Balance - September 30 (Ending)	<u>\$ 2,543</u>	<u>\$ 9,802,965</u>	<u>\$ 9,802,966</u>	<u>\$ 1</u>

The accompanying notes are an integral part of this statement.

UVALDE COUNTY , TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - OLS BORDER RADIO REGION #4917801
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts GAAP Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Taxes				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Other	-	-	-	-
Intergovernmental	4,121,811	4,121,811	3,860,530	(261,281)
Licenses & Permits	-	-	-	-
Charges for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenue	4,121,811	4,121,811	3,860,530	(261,281)
EXPENDITURES:				
Current:				
General Government				
General Administration	-	-	-	-
Legal	-	-	-	-
Judicial	-	-	-	-
Financial Administration	-	-	-	-
Public Facilities	-	-	-	-
Public Safety	4,121,811	415,841	405,212	10,629
Public Transportation	-	-	-	-
Environmental Protection	-	-	-	-
Culture and Recreation	-	-	-	-
Health and Welfare	-	-	-	-
Conservation-Agriculture	-	-	-	-
Capital Outlay	-	3,705,971	3,705,971	-
Debt Service:				
Debt Service - Principal on long-term debt	-	-	-	-
Debt Service - Interest on long-term debt	-	-	-	-
Total Expenditures	4,121,811	4,121,812	4,111,183	10,629
Excess (Deficiency) Revenues Over Expenditures	-	(1)	(250,653)	(250,652)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Issuance of Debt - Leases	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	(1)	(250,653)	(250,652)
Fund Balance - October 1 (Beginning)	-	-	-	-
Fund Balance - September 30 (Ending)	\$ -	\$ (1)	\$ (250,653)	\$ (250,652)

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, 2025

	Year Ended December 31									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability										
Service cost	\$ 1,688,034	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
Interest on total pension liability	4,465,846	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
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	763,621	56,707	190,674	(260,211)	(221,366)	(37,620)	(24,915)	112,397	(410,538)	(296,600)
Benefit payments/refund of contributions	(2,440,387)	(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)
Net change in total pension liability	4,477,114	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
Total pension liability, beginning	58,270,955	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
Total pension liability, ending	\$ 62,748,069	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
Fiduciary Net Position										
Employer contributions	\$ 1,510,435	1,345,265	1,346,729	1,025,742	1,055,136	985,572	947,705	926,498	899,467	856,047
Member contributions	979,893	867,107	803,677	710,910	724,821	706,143	688,943	685,945	656,481	607,541
Investment income net of investment expenses	5,838,564	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)
Benefit payments/refunds of contributions	(2,440,387)	(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)
Administrative expenses	(34,372)	(29,903)	(30,410)	(30,031)	(33,604)	(31,777)	(28,859)	(24,355)	(23,933)	(21,377)
Other	19,705	5,776	(3,853)	608	2,568	2,368	4,117	1,172	(197,256)	178,746
Net change in fiduciary net position	5,873,838	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
Fiduciary net position, beginning	57,268,215	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
Fiduciary net position, ending	\$ 63,142,053	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
Net pension liability/asset	\$ (393,984)	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
Fiduciary net position as a % of total pension liability	100.63%	98.28%	94.33%	106.79%	92.97%	95.29%	87.85%	95.98%	90.65%	89.98%
Pension covered payroll	\$ 13,998,476	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
Net pension liability as a % of covered payroll	-2.81%	8.09%	27.15%	-34.76%	33.56%	20.45%	50.49%	15.82%	35.07%	38.20%

UVALDE COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
SEPTEMBER 30, 2025

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually Required Contribution	\$ 1,535,070	\$ 1,441,885	\$ 1,336,580	\$ 1,266,079	\$ 1,025,742	\$ 1,055,136	\$ 985,572	\$ 947,705	\$ 925,864	\$ 899,379
Contribution in Relation to the Contractually Required Contribution	1,535,070	1,441,885	1,336,580	1,266,079	1,025,742	1,055,136	985,572	947,705	926,498	899,467
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (634)</u>	<u>\$ (88)</u>
District's Covered Payroll	\$ 14,639,924	\$ 13,341,264	\$ 12,063,106	\$ 11,174,640	\$ 10,155,859	\$ 10,354,592	\$ 10,087,761	\$ 9,842,046	\$ 9,694,913	\$ 9,378,300
Contributions as a percentage of Covered Payroll	10.49%	4.23%	11.08%	11.33%	10.10%	10.19%	9.77%	9.63%	9.55%	9.59%

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COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2025

	14	15	16	17
	ARCHIVAL FEE	LAW LIBRARY	RECORDS MANAGEMENT	JURY
ASSETS				
Cash and Cash Equivalents	\$ 258,261	\$ 45,026	\$ 59,028	\$ 32,628
Receivables (Net)	-	-	-	98
Total Assets	<u>\$ 258,261</u>	<u>\$ 45,026</u>	<u>\$ 59,028</u>	<u>\$ 32,726</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Bank Overdraft	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Restricted For:				
Archives	258,261	-	59,028	-
Construction	-	-	-	-
County Clerk	-	-	-	-
Elections	-	-	-	-
Health	-	-	-	-
Judicial	-	-	-	32,726
Legal	-	45,026	-	-
Public Safety	-	-	-	-
Committed	-	-	-	-
Culture and Recreation	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>258,261</u>	<u>45,026</u>	<u>59,028</u>	<u>32,726</u>
Total Liabilities and Fund Balances	<u>\$ 258,261</u>	<u>\$ 45,026</u>	<u>\$ 59,028</u>	<u>\$ 32,726</u>

20	21	23	24	28	29
COURT REPORTERS	J.P. TECHNOLOGY	LANGUAGE ACCESS FEE \$3	TOBACCO SETTLEMENT	COUNTY RECORDS MANAGEMENT	COURT-HOUSE SECURITY
\$ 9,669	\$ 34,709	\$ 8,988	\$ 169,776	\$ 11,120	\$ 30,978
-	-	-	-	-	333
<u>\$ 9,669</u>	<u>\$ 34,709</u>	<u>\$ 8,988</u>	<u>\$ 169,776</u>	<u>\$ 11,120</u>	<u>\$ 31,311</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	11,120	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	169,776	-	-
9,669	34,709	8,988	-	-	-
-	-	-	-	-	-
-	-	-	-	-	31,311
-	-	-	-	-	-
-	-	-	-	-	-
<u>9,669</u>	<u>34,709</u>	<u>8,988</u>	<u>169,776</u>	<u>11,120</u>	<u>31,311</u>
<u>\$ 9,669</u>	<u>\$ 34,709</u>	<u>\$ 8,988</u>	<u>\$ 169,776</u>	<u>\$ 11,120</u>	<u>\$ 31,311</u>

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2025

	30 DISTRICT CLERK RECORDS MANAGEMENT	31 LOCAL TRUANCY PREVENT	32 CT FACILITY FEE	33 SECURITY FEES FUND
ASSETS				
Cash and Cash Equivalents	\$ 68	\$ 21,791	\$ 24,250	\$ 14,356
Receivables (Net)	-	-	-	-
Total Assets	<u>\$ 68</u>	<u>\$ 21,791</u>	<u>\$ 24,250</u>	<u>\$ 14,356</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Bank Overdraft	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Restricted For:				
Archives	-	-	-	-
Construction	-	-	-	-
County Clerk	-	-	-	-
Elections	-	-	-	-
Health	-	-	-	-
Judicial	68	-	24,250	14,356
Legal	-	-	-	-
Public Safety	-	21,791	-	-
Committed	-	-	-	-
Culture and Recreation	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>68</u>	<u>21,791</u>	<u>24,250</u>	<u>14,356</u>
Total Liabilities and Fund Balances	<u>\$ 68</u>	<u>\$ 21,791</u>	<u>\$ 24,250</u>	<u>\$ 14,356</u>

34 COUNTY COURT TECHNOLOGY	35 COUNTY COURT PRESERVATION FUND	36 DISTRICT COURT TECHNOLOGY FUND	37 DISTRICT COURT RECORDS ARCHIVE	38 DISTRICT COURT PRESER- VATION	39 CONSTABLE NO. 1 LEOSE FUND
\$ 2,208	\$ 13,340	\$ 3,086	\$ 12,502	\$ 36,322	\$ 6,852
-	-	-	-	-	-
<u>\$ 2,208</u>	<u>\$ 13,340</u>	<u>\$ 3,086</u>	<u>\$ 12,502</u>	<u>\$ 36,322</u>	<u>\$ 6,852</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,208	13,340	3,086	12,502	36,322	-
-	-	-	-	-	-
-	-	-	-	-	6,852
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,208</u>	<u>13,340</u>	<u>3,086</u>	<u>12,502</u>	<u>36,322</u>	<u>6,852</u>
<u>\$ 2,208</u>	<u>\$ 13,340</u>	<u>\$ 3,086</u>	<u>\$ 12,502</u>	<u>\$ 36,322</u>	<u>\$ 6,852</u>

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2025

	43 CONSTABLE NO. 2 LEOSE FUND	44 FAIRPLEX DEPART- MENT FUND	45 CONSTABLE NO. 4 LEOSE FUND	46 CT GUARDIAN JUD/ED PUBL
ASSETS				
Cash and Cash Equivalents	\$ 8,383	\$ -	\$ 4,589	\$ 12,295
Receivables (Net)	-	-	-	-
Total Assets	<u>\$ 8,383</u>	<u>\$ -</u>	<u>\$ 4,589</u>	<u>\$ 12,295</u>
LIABILITIES				
Accounts Payable	\$ -	\$ 21,773	\$ -	\$ -
Bank Overdraft	-	-	-	-
Total Liabilities	<u>-</u>	<u>21,773</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Restricted For:				
Archives	-	-	-	-
Construction	-	-	-	-
County Clerk	-	-	-	-
Elections	-	-	-	-
Health	-	-	-	12,295
Judicial	-	-	-	-
Legal	-	-	-	-
Public Safety	8,383	-	4,589	-
Committed	-	-	-	-
Culture and Recreation	-	-	-	-
Unassigned	-	(21,773)	-	-
Total Fund Balances	<u>8,383</u>	<u>(21,773)</u>	<u>4,589</u>	<u>12,295</u>
Total Liabilities and Fund Balances	<u>\$ 8,383</u>	<u>\$ -</u>	<u>\$ 4,589</u>	<u>\$ 12,295</u>

47	70	71	73	74	75
NUTRITION PROGRAM	SHERIFF STATE FORFEITURE	SHERIFF FEDERAL FORFEITURE	SHERIFF COMMISSARY	SHERIFF SEIZURE	SHERIFF LEOSE
\$ -	\$ 25,077	\$ 36,473	\$ 355,767	\$ 85,473	\$ 7,800
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 25,077</u>	<u>\$ 36,473</u>	<u>\$ 355,767</u>	<u>\$ 85,473</u>	<u>\$ 7,800</u>
\$ 2,852	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>2,852</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(2,852)	-	-	-	-	-
-	-	-	-	-	-
-	25,077	36,473	355,767	85,473	7,800
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(2,852)</u>	<u>25,077</u>	<u>36,473</u>	<u>355,767</u>	<u>85,473</u>	<u>7,800</u>
<u>\$ -</u>	<u>\$ 25,077</u>	<u>\$ 36,473</u>	<u>\$ 355,767</u>	<u>\$ 85,473</u>	<u>\$ 7,800</u>

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2025

	77	80	81	82
	CONSTABLE #3 LEOSE FUND	D.A. ADDMINI- STRATIVE	D.A. FEE	D.A. FORFEI- TURE
ASSETS				
Cash and Cash Equivalents	\$ 4,226	\$ 25,718	\$ -	\$ 159,014
Receivables (Net)	-	-	-	-
Total Assets	<u>\$ 4,226</u>	<u>\$ 25,718</u>	<u>\$ -</u>	<u>\$ 159,014</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Bank Overdraft	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Restricted For:				
Archives	-	-	-	-
Construction	-	-	-	-
County Clerk	-	-	-	-
Elections	-	-	-	-
Health	-	-	-	-
Judicial	-	-	-	159,014
Legal	-	25,718	-	-
Public Safety	4,226	-	-	-
Committed	-	-	-	-
Culture and Recreation	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>4,226</u>	<u>25,718</u>	<u>-</u>	<u>159,014</u>
Total Liabilities and Fund Balances	<u>\$ 4,226</u>	<u>\$ 25,718</u>	<u>\$ -</u>	<u>\$ 159,014</u>

83 VICTIMS OF CRIME D.A.	84 BORDER CRIME PROSECUTION	85 COUNTY ATTORNEY HOT CHECK	86 PRETRIAL DIVERSION	87 DR 4879 TX	89 EMPG
\$ -	\$ -	\$ 1,828	\$ 14,217	\$ -	\$ -
-	-	-	-	69,269	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,828</u>	<u>\$ 14,217</u>	<u>\$ 69,269</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	69,269	8,715
-	-	-	-	69,269	8,715
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,828	14,217	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	(8,715)
-	-	1,828	14,217	-	(8,715)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,828</u>	<u>\$ 14,217</u>	<u>\$ 69,269</u>	<u>\$ -</u>

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2025

	90	91	92	93
	#6 CONSTABLE LEOSE FUND	DHS COVID 19 CFDA #93.3	HAVA GRANT	UVALDE ESTATES SEPTIC
ASSETS				
Cash and Cash Equivalents	\$ 3,521	\$ 100,692	\$ 60,440	\$ -
Receivables (Net)	-	-	-	-
Total Assets	<u>\$ 3,521</u>	<u>\$ 100,692</u>	<u>\$ 60,440</u>	<u>\$ -</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Bank Overdraft	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Restricted For:				
Archives	-	-	-	-
Construction	-	-	-	-
County Clerk	-	-	-	-
Elections	-	-	60,440	-
Health	-	100,692	-	-
Judicial	-	-	-	-
Legal	-	-	-	-
Public Safety	3,521	-	-	-
Committed	-	-	-	-
Culture and Recreation	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>3,521</u>	<u>100,692</u>	<u>60,440</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 3,521</u>	<u>\$ 100,692</u>	<u>\$ 60,440</u>	<u>\$ -</u>

94 ECONOMIC DEVELOP- MENT FUND	96 HISTORICAL COMMISSION	97 OEM-EOC	98 VCLG-26	102 LEPC GRANT	105 LBSP 2021 #2991106
\$ 45,193	\$ 9,502	\$ -	\$ 756	\$ -	\$ -
93,443	-	-	-	-	-
<u>\$ 138,636</u>	<u>\$ 9,502</u>	<u>\$ -</u>	<u>\$ 756</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	7,890	-	-	210
-	-	7,890	-	-	210
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
138,636	-	-	-	-	-
-	-	-	-	-	-
-	-	-	756	-	-
-	-	-	-	-	-
-	9,502	-	-	-	-
-	-	(7,890)	-	-	(210)
<u>138,636</u>	<u>9,502</u>	<u>(7,890)</u>	<u>756</u>	<u>-</u>	<u>(210)</u>
<u>\$ 138,636</u>	<u>\$ 9,502</u>	<u>\$ -</u>	<u>\$ 756</u>	<u>\$ -</u>	<u>\$ -</u>

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2025

	109	110	111	112
	KNIPPA FIRE/PARK	USFWS F20AP00131 (BEAR CREEK)	UCSO-MTF	TRANSPORTATION INFRACTURE
ASSETS				
Cash and Cash Equivalents	\$ -	\$ 112,500	\$ 40,918	\$ 12,648
Receivables (Net)	137,703	148,218	-	-
Total Assets	<u>\$ 137,703</u>	<u>\$ 260,718</u>	<u>\$ 40,918</u>	<u>\$ 12,648</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Bank Overdraft	137,703	-	-	-
Total Liabilities	<u>137,703</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Restricted For:				
Archives	-	-	-	-
Construction	-	-	-	-
County Clerk	-	-	-	-
Elections	-	-	-	-
Health	-	-	-	-
Judicial	-	-	-	-
Legal	-	-	-	-
Public Safety	-	260,718	40,918	12,648
Committed	-	-	-	-
Culture and Recreation	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>-</u>	<u>260,718</u>	<u>40,918</u>	<u>12,648</u>
Total Liabilities and Fund Balances	<u>\$ 137,703</u>	<u>\$ 260,718</u>	<u>\$ 40,918</u>	<u>\$ 12,648</u>

114	118	119	121	122	123
TWDB TOWER #1001223	AMERICAN RESCUE PLAN	OLS GRANT #4369601	FY 22 CTY ESENTIAL SVC	RESILIENCY CENTER GRANT	LATCF
\$ -	\$ -	\$ -	\$ -	\$ 70,261	\$ 60,580
141,274	-	-	-	-	-
<u>\$ 141,274</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,261</u>	<u>\$ 60,580</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9,137	-	-	-	-	-
<u>9,137</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	70,261	-
-	-	-	-	-	-
-	-	-	-	-	60,580
-	-	-	-	-	-
-	-	-	-	-	-
132,137	-	-	-	-	-
<u>132,137</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,261</u>	<u>60,580</u>
<u>\$ 141,274</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,261</u>	<u>\$ 60,580</u>

UVALDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2025

	126	128	130	131
	BALLISTIC SHIELDS	KNIPPA WATER SUPPLY	FY24 BPU #2538111	FY LBSP # 2991109
ASSETS				
Cash and Cash Equivalents	\$ -		\$ -	\$ 567
Receivables (Net)	3,978	-	12,299	-
Total Assets	<u>\$ 3,978</u>	<u>\$ -</u>	<u>\$ 12,299</u>	<u>\$ 567</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ 322	\$ -
Bank Overdraft	3,978	-	12,299	-
Total Liabilities	<u>3,978</u>	<u>-</u>	<u>12,621</u>	<u>-</u>
FUND BALANCE				
Restricted For:				
Archives	-	-	-	-
Construction	-	-	-	-
County Clerk	-	-	-	-
Elections	-	-	-	-
Health	-	-	-	-
Judicial	-	-	-	567
Legal	-	-	-	-
Public Safety	-	-	-	-
Committed	-	-	-	-
Culture and Recreation	-	-	-	-
Unassigned	-	-	(322)	-
Total Fund Balances	<u>-</u>	<u>-</u>	<u>(322)</u>	<u>567</u>
Total Liabilities and Fund Balances	<u>\$ 3,978</u>	<u>\$ -</u>	<u>\$ 12,299</u>	<u>\$ 567</u>

132	133	134	135	137	138
FY24 OLS #2991109	OPSG #3045208	SB 22	2023 OPSG 2023 OPSG #3045209	UVALDE FAMILY RESILIENCY	ESSENTIALS
\$ -	\$ -	\$ 120,093	\$ -		\$ -
103,576	-	-	4,953	729,977	26,069
<u>\$ 103,576</u>	<u>\$ -</u>	<u>\$ 120,093</u>	<u>\$ 4,953</u>	<u>\$ 729,977</u>	<u>\$ 26,069</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103,576	-	-	4,953	431,598	26,069
<u>103,576</u>	<u>-</u>	<u>-</u>	<u>4,953</u>	<u>431,598</u>	<u>26,069</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	298,379	-
-	-	-	-	-	-
-	-	120,093	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>120,093</u>	<u>-</u>	<u>298,379</u>	<u>-</u>
<u>\$ 103,576</u>	<u>\$ -</u>	<u>\$ 120,093</u>	<u>\$ 4,953</u>	<u>\$ 729,977</u>	<u>\$ 26,069</u>

COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	139	143	144	145
	2024 OVAG C-1525 GRANT FUND	SB 22	OPSG FY 2024	EOC FY 2024 TDEM
ASSETS				
Cash and Cash Equivalents	\$ -	\$ 67,416	\$ -	\$ -
Receivables (Net)	-	-	56,253	14,750
Total Assets	<u>\$ -</u>	<u>\$ 67,416</u>	<u>\$ 56,253</u>	<u>\$ 14,750</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Bank Overdraft	-	-	56,253	14,750
Total Liabilities	<u>-</u>	<u>-</u>	<u>56,253</u>	<u>14,750</u>
FUND BALANCE				
Restricted For:				
Archives	-	-	-	-
Construction	-	-	-	-
County Clerk	-	-	-	-
Elections	-	-	-	-
Health	-	-	-	-
Judicial	-	-	-	-
Legal	-	-	-	-
Public Safety	-	67,416	-	-
Committed	-	-	-	-
Culture and Recreation	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>-</u>	<u>67,416</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 67,416</u>	<u>\$ 56,253</u>	<u>\$ 14,750</u>

147	148	TOTAL
BPU	FY 26 OLS	GOVERNMENTAL FUNDS
\$ -	\$ -	\$ 2,240,905
48,770	60,309	1,651,272
<u>\$ 48,770</u>	<u>\$ 60,309</u>	<u>\$ 3,892,177</u>
\$ -	\$ -	\$ 24,947
48,355	60,309	995,064
<u>48,355</u>	<u>60,309</u>	<u>1,020,011</u>
-	-	328,409
-	-	-
-	-	-
-	-	60,440
-	-	716,926
415	-	422,481
-	-	86,789
-	-	1,154,392
-	-	-
-	-	9,502
-	-	93,227
<u>415</u>	<u>-</u>	<u>2,872,166</u>
<u>\$ 48,770</u>	<u>\$ 60,309</u>	<u>\$ 3,892,177</u>

UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2025

	14	15	16
	ARCHIVAL FEE	LAW LIBRARY	RECORDS MANAGEMENT
REVENUES:			
Taxes	-	-	-
Intergovernmental	-	-	-
Charges for services	23,580	11,305	29,821
Interest	-	-	795
Miscellaneous	-	-	-
Total Revenue	<u>23,580</u>	<u>11,305</u>	<u>30,616</u>
EXPENDITURES:			
Current:			
General Government			
Economic Development	-	-	-
Elections	-	-	-
Records Management	-	-	72,426
Legal			
Check Collection	-	-	-
Law Library	-	29,474	-
Judicial			
District Attorney	-	-	-
Judicial	-	-	-
Justices of the Peace	-	-	-
Public Facility			
Fairplex Park	-	-	-
Public Safety			
Sheriff	-	-	-
Emergency Operations	-	-	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	-
Capital Projects			
Capital Outlay and Other	-	-	-
Total Expenditures	<u>-</u>	<u>29,474</u>	<u>72,426</u>
Excess (Deficiency) Revenues Over Expenditures	<u>23,580</u>	<u>(18,169)</u>	<u>(41,810)</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	-
Transfers Out	-	-	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	23,580	(18,169)	(41,810)
Fund Balance - Beginning	234,681	63,195	100,838
Fund Balance -Ending	<u>258,261</u>	<u>45,026</u>	<u>59,028</u>

17	20	21	23	24	28
JURY	COURT REPORTERS	J.P. TECHNOLOGY	LANGUAGE ACCESS FEE \$3	TOBACCO SETTLEMENT	COUNTY RECORDS MANAGEMENT
-	-	-	-	-	-
18,378	-	-	-	99,683	-
3,902	8,330	21,302	2,781	-	3,480
282	-	-	-	-	130
-	-	-	-	-	-
<u>22,562</u>	<u>8,330</u>	<u>21,302</u>	<u>2,781</u>	<u>99,683</u>	<u>3,610</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
27,152	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	21,508	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	72,780	-
-	-	-	-	-	-
<u>27,152</u>	<u>-</u>	<u>21,508</u>	<u>-</u>	<u>72,780</u>	<u>-</u>
<u>(4,590)</u>	<u>8,330</u>	<u>(206)</u>	<u>2,781</u>	<u>26,903</u>	<u>3,610</u>
15,000	-	-	-	-	-
-	(10,000)	-	-	-	-
-	-	-	-	-	-
<u>15,000</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
10,410	(1,670)	(206)	2,781	26,903	3,610
22,316	11,339	34,915	6,207	142,873	7,510
<u>32,726</u>	<u>9,669</u>	<u>34,709</u>	<u>8,988</u>	<u>169,776</u>	<u>11,120</u>

UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2025

	29	30	31
	COURT- HOUSE SECURITY	DISTRICT CLERK RECORDS MANAGEMENT	LOCAL TRUANCY PREVENT
REVENUES:			
Taxes	-	-	-
Intergovernmental	-	-	-
Charges for services	15,779	15	6,454
Interest	-	-	-
Miscellaneous	-	-	-
Total Revenue	<u>15,779</u>	<u>15</u>	<u>6,454</u>
EXPENDITURES:			
Current:			
General Government			
Economic Development	-	-	-
Elections	-	-	-
Records Management	-	2,100	-
Legal			
Check Collection	-	-	-
Law Library	-	-	-
Judicial			
District Attorney	-	-	-
Judicial	-	-	-
Justices of the Peace	-	-	-
Public Facility			
Fairplex Park	-	-	-
Public Safety			
Sheriff	10,266	-	-
Emergency Operations	-	-	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	-
Capital Projects			
Capital Outlay and Other	44,718	-	-
Total Expenditures	<u>54,984</u>	<u>2,100</u>	<u>-</u>
Excess (Deficiency) Revenues Over Expenditures	<u>(39,205)</u>	<u>(2,085)</u>	<u>6,454</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	-
Transfers Out	-	-	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(39,205)	(2,085)	6,454
Fund Balance - Beginning	70,516	2,153	15,337
Fund Balance -Ending	<u>31,311</u>	<u>68</u>	<u>21,791</u>

32	33	34	35	36	37
CT FACILITY FEE	SECURITY FEES FUND	COUNTY COURT TECHNOLOGY	COUNTY COURT PRESERVATION FUND	DISTRICT COURT TECHNOLOGY FUND	DISTRICT COURT RECORDS ARCHIVE
-	-	-	-	-	-
-	-	-	-	-	-
6,445	235	424	-	555	35
-	158	-	-	-	-
-	-	-	-	-	-
<u>6,445</u>	<u>393</u>	<u>424</u>	<u>-</u>	<u>555</u>	<u>35</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	8,419
-	-	-	-	-	-
-	-	-	-	-	-
-	1,194	803	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	1,194	803	-	-	8,419
<u>6,445</u>	<u>(801)</u>	<u>(379)</u>	<u>-</u>	<u>555</u>	<u>(8,384)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,445	(801)	(379)	-	555	(8,384)
17,805	15,157	2,587	13,340	2,531	20,886
<u>24,250</u>	<u>14,356</u>	<u>2,208</u>	<u>13,340</u>	<u>3,086</u>	<u>12,502</u>

UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2025

	38	39	43
	DISTRICT COURT PRESER- VATION	CONSTABLE NO. 1 LEOSE FUND	CONSTABLE NO. 2 LEOSE FUND
REVENUES:			
Taxes	-	-	-
Intergovernmental	-	1,437	8,433
Charges for services	8,936	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total Revenue	<u>8,936</u>	<u>1,437</u>	<u>8,433</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	-	-	50
Emergency Operations	-	-	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	-
Capital Projects			
Capital Outlay and Other	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>50</u>
Excess (Deficiency) Revenues Over Expenditures	<u>8,936</u>	<u>1,437</u>	<u>8,383</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	-
Transfers Out	-	-	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	8,936	1,437	8,383
Fund Balance - Beginning	27,386	5,415	-
Fund Balance -Ending	<u>36,322</u>	<u>6,852</u>	<u>8,383</u>

44 FAIRPLEX DEPART- MENT FUND	45 CONSTABLE NO. 4 LEOSE FUND	46 CT GUARDIAN JUD/ED PUBL	47 NUTRITION PROGRAM	70 SHERIFF STATE FORFEITURE	71 SHERIFF FEDERAL FORFEITURE
6,347	-	-	-	-	-
-	1,462	-	176,945	-	-
353,072	-	2,590	9,582	-	-
-	-	-	-	247	-
-	-	-	-	11,722	-
<u>359,419</u>	<u>1,462</u>	<u>2,590</u>	<u>186,527</u>	<u>11,969</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
960,267	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	483,363	-	-
145,904	-	-	-	-	-
<u>1,106,171</u>	<u>-</u>	<u>-</u>	<u>483,363</u>	<u>-</u>	<u>-</u>
<u>(746,752)</u>	<u>1,462</u>	<u>2,590</u>	<u>(296,836)</u>	<u>11,969</u>	<u>-</u>
654,745	-	-	231,926	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>654,745</u>	<u>-</u>	<u>-</u>	<u>231,926</u>	<u>-</u>	<u>-</u>
(92,007)	1,462	2,590	(64,910)	11,969	-
70,234	3,127	9,705	62,058	13,108	36,473
<u>(21,773)</u>	<u>4,589</u>	<u>12,295</u>	<u>(2,852)</u>	<u>25,077</u>	<u>36,473</u>

UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2025

	73	74	75
	SHERIFF COMMISSARY	SHERIFF SEIZURE	SHERIFF LEOSE
REVENUES:			
Taxes	-	-	-
Intergovernmental	147,477	-	8,699
Charges for services	30,273	-	-
Interest	2,834	2,052	-
Miscellaneous	-	3,239	-
Total Revenue	<u>180,584</u>	<u>5,291</u>	<u>8,699</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	103,884	30,629	6,629
Emergency Operations	-	-	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	-
Capital Projects			
Capital Outlay and Other	-	-	-
Total Expenditures	<u>103,884</u>	<u>30,629</u>	<u>6,629</u>
Excess (Deficiency) Revenues Over Expenditures	<u>76,700</u>	<u>(25,338)</u>	<u>2,070</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	-
Transfers Out	-	-	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	76,700	(25,338)	2,070
Fund Balance - Beginning	279,067	110,811	5,730
Fund Balance -Ending	<u><u>355,767</u></u>	<u><u>85,473</u></u>	<u><u>7,800</u></u>

77	80	81	82	83	84
CONSTABLE #3 LEOSE FUND	D.A. ADDMINI- STRATIVE	D.A. FEE	D.A. FORFEI- TURE	VICTIMS OF CRIME D.A.	BORDER CRIME PROSECUTION
-	-	-	-	-	-
1,567	-	-	-	60,000	431
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	164,996	-	-
<u>1,567</u>	<u>-</u>	<u>-</u>	<u>164,996</u>	<u>60,000</u>	<u>431</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	17,114	44,168	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	17,114	44,168	-
<u>1,567</u>	<u>-</u>	<u>-</u>	<u>147,882</u>	<u>15,832</u>	<u>431</u>
-	-	-	-	-	-
-	-	(9)	-	(19,075)	-
-	-	-	-	-	-
-	-	(9)	-	(19,075)	-
1,567	-	(9)	147,882	(3,243)	431
2,659	25,718	9	11,132	3,243	(431)
<u>4,226</u>	<u>25,718</u>	<u>-</u>	<u>159,014</u>	<u>-</u>	<u>-</u>

UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2025

	85 COUNTY ATTORNEY HOT CHECK	86 PRETRIAL DIVERSION	87 DR 4879 TX
REVENUES:			
Taxes	-	-	-
Intergovernmental	-	-	69,269
Charges for services	-	6,095	-
Interest	21	-	-
Miscellaneous	-	-	-
Total Revenue	<u>21</u>	<u>6,095</u>	<u>69,269</u>
EXPENDITURES:			
Current:			
General Government			
Economic Development	-	-	-
Elections	-	-	-
Records Management	-	-	-
Legal			
Check Collection	-	-	-
Law Library	-	-	-
Judicial			
District Attorney	-	3,844	-
Judicial	-	-	-
Justices of the Peace	-	-	-
Public Facility			
Fairplex Park	-	-	-
Public Safety			
Sheriff	-	-	-
Emergency Operations	-	-	69,269
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	-
Capital Projects			
Capital Outlay and Other	-	-	-
Total Expenditures	<u>-</u>	<u>3,844</u>	<u>69,269</u>
Excess (Deficiency) Revenues Over Expenditures	<u>21</u>	<u>2,251</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	-
Transfers Out	-	-	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	21	2,251	-
Fund Balance - Beginning	1,807	11,966	-
Fund Balance -Ending	<u>1,828</u>	<u>14,217</u>	<u>-</u>

89	90	91	92	93	94
EMPG	#6 CONSTABLE LEOSE FUND	DHS COVID 19 CFDA #93.3	HAVA GRANT	UVALDE ESTATES SEPTIC	ECONOMIC DEVELOP- MENT FUND
-	-	-	-	-	-
14,000	1,672	-	-	-	-
-	-	-	-	-	-
-	-	-	557	-	432
-	-	-	4,743	-	-
<u>14,000</u>	<u>1,672</u>	<u>-</u>	<u>5,300</u>	<u>-</u>	<u>432</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
173,902	-	-	-	-	-
-	-	-	-	-	-
-	-	39,235	-	14,675	-
-	-	31,678	-	-	-
<u>173,902</u>	<u>-</u>	<u>70,913</u>	<u>-</u>	<u>14,675</u>	<u>-</u>
<u>(159,902)</u>	<u>1,672</u>	<u>(70,913)</u>	<u>5,300</u>	<u>(14,675)</u>	<u>432</u>
120,996	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>120,996</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(38,906)	1,672	(70,913)	5,300	(14,675)	432
30,191	1,849	171,605	55,140	14,675	138,204
<u>(8,715)</u>	<u>3,521</u>	<u>100,692</u>	<u>60,440</u>	<u>-</u>	<u>138,636</u>

UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2025

	96	97	98
	HISTORICAL COMMISSION	OEM-EOC	VCLG-26
REVENUES:			
Taxes	-	-	-
Intergovernmental	3,500	17,833	-
Charges for services	-	-	-
Interest	92	-	-
Miscellaneous	-	-	-
Total Revenue	<u>3,592</u>	<u>17,833</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	-	-	7,741
Emergency Operations	-	25,723	-
Culture and Recreation			
Historical Commission	7,500	-	-
Health and Welfare			
Health	-	-	-
Capital Projects			
Capital Outlay and Other	-	-	-
Total Expenditures	<u>7,500</u>	<u>25,723</u>	<u>7,741</u>
Excess (Deficiency) Revenues Over Expenditures	<u>(3,908)</u>	<u>(7,890)</u>	<u>(7,741)</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	8,497
Transfers Out	-	-	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>8,497</u>
Net Change in Fund Balances	(3,908)	(7,890)	756
Fund Balance - Beginning	13,410	-	-
Fund Balance -Ending	<u>9,502</u>	<u>(7,890)</u>	<u>756</u>

102	105	109	110	111	112
LEPC GRANT	LBSP 2021 #2991106	KNIPPA FIRE/PARK	USFWS F20AP00131 (BEAR CREEK)	UCSO-MTF	TRANSPORTATION INFRACTURE
-	-	-	-	-	-
-	571,308	493,953	125,000	-	127,970
-	-	-	-	-	-
-	-	-	-	-	-
-	37,500	-	-	-	-
-	<u>608,808</u>	<u>493,953</u>	<u>125,000</u>	-	<u>127,970</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	157,954	12,500	-	115,322
-	-	-	-	-	-
-	609,018	-	-	-	-
-	-	335,999	-	209,082	-
-	<u>609,018</u>	<u>493,953</u>	<u>12,500</u>	<u>209,082</u>	<u>115,322</u>
-	<u>(210)</u>	<u>-</u>	<u>112,500</u>	<u>(209,082)</u>	<u>12,648</u>
-	-	-	-	250,000	-
(46)	-	-	-	-	-
-	-	-	-	-	-
<u>(46)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>-</u>
(46)	(210)	-	112,500	40,918	12,648
46	-	-	148,218	-	-
-	<u>(210)</u>	<u>-</u>	<u>260,718</u>	<u>40,918</u>	<u>12,648</u>

UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2025

	114	118	119
	TWDB TOWER #1001223	AMERICAN RESCUE PLAN	OLS GRANT #4369601
REVENUES:			
Taxes	-	-	-
Intergovernmental	9,137	-	-
Charges for services	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total Revenue	<u>9,137</u>	<u>-</u>	<u>-</u>
EXPENDITURES:			
Current:			
General Government			
Economic Development	-	-	-
Elections	-	-	-
Records Management	-	-	-
Legal			
Check Collection	-	-	-
Law Library	-	-	-
Judicial			
District Attorney	-	-	-
Judicial	-	-	-
Justices of the Peace	-	-	-
Public Facility			
Fairplex Park	-	-	-
Public Safety			
Sheriff	-	-	-
Emergency Operations	-	-	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	-
Capital Projects			
Capital Outlay and Other	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) Revenues Over Expenditures	<u>9,137</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	123,000	-	-
Transfers Out	-	(130,464)	(15,244)
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>123,000</u>	<u>(130,464)</u>	<u>(15,244)</u>
Net Change in Fund Balances	132,137	(130,464)	(15,244)
Fund Balance - Beginning	-	130,464	15,244
Fund Balance -Ending	<u>132,137</u>	<u>-</u>	<u>-</u>

121	122	123	126	128	130
FY 22 CTY ESENTIAL SVC	RESILIENCY CENTER GRANT	LATCF	BALLISTIC SHIELDS	KNIPPA WATER SUPPLY	FY24 BPU #2538111
-	-	-	-	-	-
-	-	-	3,978	139,947	414,574
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>3,978</u>	<u>139,947</u>	<u>414,574</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>3,978</u>	<u>139,947</u>	<u>414,574</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	414,896
-	-	-	-	-	-
-	-	-	-	-	-
-	45	-	-	170,421	-
-	-	-	-	-	-
<u>-</u>	<u>45</u>	<u>-</u>	<u>-</u>	<u>170,421</u>	<u>414,896</u>
<u>-</u>	<u>(45)</u>	<u>-</u>	<u>3,978</u>	<u>(30,474)</u>	<u>(322)</u>
-	-	-	-	30,474	-
(21,241)	-	-	-	-	-
-	-	-	-	-	-
<u>(21,241)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,474</u>	<u>-</u>
(21,241)	(45)	-	3,978	-	(322)
21,241	70,306	60,580	(3,978)	-	-
<u>-</u>	<u>70,261</u>	<u>60,580</u>	<u>-</u>	<u>-</u>	<u>(322)</u>
<u>-</u>	<u>70,261</u>	<u>60,580</u>	<u>-</u>	<u>-</u>	<u>(322)</u>

UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2025

	131	132	133
	FY LBSP # 2991109	FY24 OLS #2991109	OPSG #3045208
REVENUES:			
Taxes	-	-	-
Intergovernmental	567	6,899	94,393
Charges for services	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total Revenue	<u>567</u>	<u>6,899</u>	<u>94,393</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	-	6,899	-
Emergency Operations	-	-	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	-
Capital Projects			
Capital Outlay and Other	-	-	94,393
Total Expenditures	<u>-</u>	<u>6,899</u>	<u>94,393</u>
Excess (Deficiency) Revenues Over Expenditures	<u>567</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	-
Transfers Out	-	-	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	567	-	-
Fund Balance - Beginning	-	-	-
Fund Balance -Ending	<u>567</u>	<u>-</u>	<u>-</u>

134	135	137	138	139	143
SB 22	UVALDE 2023 OPSG #3045209	UVALDE FAMILY RESILIENCY	#4577402 ESSENTIALS GRANT 24-25	2024 OVAG C-1525 GRANT FUND	SB 22
-	-	-	-	-	-
-	86,527	2,069,732	163,680	39,889	700,000
-	-	-	-	-	-
1,187	-	-	-	-	3,393
-	-	-	-	-	-
<u>1,187</u>	<u>86,527</u>	<u>2,069,732</u>	<u>163,680</u>	<u>39,889</u>	<u>703,393</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	163,680	50,467	-
-	-	-	-	-	-
-	-	-	-	-	-
24,352	78,491	-	-	-	635,977
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,771,353	-	-	-
-	8,036	-	-	-	-
<u>24,352</u>	<u>86,527</u>	<u>1,771,353</u>	<u>163,680</u>	<u>50,467</u>	<u>635,977</u>
<u>(23,165)</u>	<u>-</u>	<u>298,379</u>	<u>-</u>	<u>(10,578)</u>	<u>67,416</u>
-	-	-	-	10,578	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	10,578	-
<u>(23,165)</u>	<u>-</u>	<u>298,379</u>	<u>-</u>	<u>-</u>	<u>67,416</u>
143,258	-	-	-	-	-
<u>120,093</u>	<u>-</u>	<u>298,379</u>	<u>-</u>	<u>-</u>	<u>67,416</u>

UVALDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2025

	144	145	147
	OPSG FY 2024	EOC FY 2024 TDEM	BPU
REVENUES:			
Taxes	-	-	-
Intergovernmental	70,602	14,750	48,355
Charges for services	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total Revenue	<u>70,602</u>	<u>14,750</u>	<u>48,355</u>
EXPENDITURES:			
Current:			
General Government			
Economic Development	-	-	-
Elections	-	-	-
Records Management	-	-	-
Legal			
Check Collection	-	-	-
Law Library	-	-	-
Judicial			
District Attorney	-	-	47,940
Judicial	-	-	-
Justices of the Peace	-	-	-
Public Facility			
Fairplex Park	-	-	-
Public Safety			
Sheriff	70,602	-	-
Emergency Operations	-	14,750	-
Culture and Recreation			
Historical Commission	-	-	-
Health and Welfare			
Health	-	-	-
Capital Projects			
Capital Outlay and Other	-	-	-
Total Expenditures	<u>70,602</u>	<u>14,750</u>	<u>47,940</u>
Excess (Deficiency) Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>415</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	-	-	-
Transfers Out	-	-	-
Lease Proceeds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	415
Fund Balance - Beginning	-	-	-
Fund Balance -Ending	<u>-</u>	<u>-</u>	<u>415</u>

148	
FY 26 OLS	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
-	6,347
60,309	5,872,356
-	544,991
-	12,180
-	222,200
<u>60,309</u>	<u>6,658,074</u>

-	-
-	-
-	82,945
-	-
-	56,626
-	-
-	113,066
-	214,147
-	23,505
-	960,267
-	-
60,309	1,450,725
-	569,420
-	-
-	7,500
-	-
-	3,160,890
-	-
-	869,810
<u>60,309</u>	<u>7,508,901</u>
<u>-</u>	<u>(850,827)</u>

-	1,445,216
-	(196,079)
-	-
<u>-</u>	<u>1,249,137</u>
-	398,310
-	2,473,856
<u>-</u>	<u>2,872,166</u>

UVALDE COUNTY, TEXAS
 COMBINING STATEMENT OF CUSTODIAL NET POSITION
 CUSTODIAL FUNDS
 SEPTEMBER 30, 2025

	Custodial Funds						Total Custodial Funds
	26	25	88	27	40		
	State Fees	Cash Bond	District Attorney Restitution Clearing	Arrest Fees	District Clerk Restitution	County Officer Accounts	
ASSETS:							
Current Assets							
Cash & Cash Equivalents	\$ 369,003	\$ 3,776	\$ 1,797	\$ 2,247	\$ 3,902	\$ 2,625,365	\$ 3,006,090
Receivables	-	-	-	-	-	-	-
Total Assets	<u>\$ 369,003</u>	<u>\$ 3,776</u>	<u>\$ 1,797</u>	<u>\$ 2,247</u>	<u>\$ 3,902</u>	<u>\$ 2,625,365</u>	<u>\$ 3,006,090</u>
LIABILITIES							
Accountrs Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Others	-	-	-	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET POSITION							
Restricted for Organizations and Other Governments	\$ 369,003	\$ 3,776	\$ 1,797	\$ 2,247	\$ 3,902	\$ 2,625,365	\$ 3,006,090
Total Net Position	<u>\$ 369,003</u>	<u>\$ 3,776</u>	<u>\$ 1,797</u>	<u>\$ 2,247</u>	<u>\$ 3,902</u>	<u>\$ 2,625,365</u>	<u>\$ 3,006,090</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, 2025

	Custodial Funds						
	26	25	88	27	40		
	State Fees	Cash Bond	District Attorney Restitution Clearing	Arrest Fees	District Clerk Restitution	County Officer Accounts	Total Custodial Funds
ADDITIONS:							
Collections From Other							
Governments and Others	\$ 244,967	\$ 2,000	\$ -	\$ 7,685	\$ 4,422	\$ 8,119,666	\$ 8,378,740
Interest	-	-	-	-	-	1,174	1,174
Total Additions	<u>244,967</u>	<u>2,000</u>	<u>-</u>	<u>7,685</u>	<u>4,422</u>	<u>8,120,840</u>	<u>8,379,914</u>
DEDUCTIONS:							
Distributions To Other							
Governments and Others	198,868	2,000	-	7,109	520	8,166,713	8,375,210
Total Deductions	<u>198,868</u>	<u>2,000</u>	<u>-</u>	<u>7,109</u>	<u>520</u>	<u>8,166,713</u>	<u>8,375,210</u>
Changes in Fiduciary Net Positions	46,099	-	-	576	3,902	(45,873)	4,704
Total Net Position - October 1 (Beginning)	322,904	3,776	1,797	1,671	-	2,671,238	3,001,386
Total Net Position - September 30 (Ending)	<u>\$ 369,003</u>	<u>\$ 3,776</u>	<u>\$ 1,797</u>	<u>\$ 2,247</u>	<u>\$ 3,902</u>	<u>\$ 2,625,365</u>	<u>\$ 3,006,090</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
ARCHIVAL FEE - 14
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	30,000	30,000	23,580	(6,420)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>23,580</u>	<u>(6,420)</u>
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	120,000	120,000	-	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	-	-	-	-
Total Expenditures	<u>120,000</u>	<u>120,000</u>	<u>-</u>	<u>120,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(90,000)</u>	<u>(90,000)</u>	<u>23,580</u>	<u>113,580</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	(90,000)	(90,000)	23,580	113,580
Fund Balances - Beginning	234,681	234,681	234,681	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>144,681</u>	<u>144,681</u>	<u>258,261</u>	<u>113,580</u>

UVALDE COUNTY, TEXAS
LAW LIBRARY - 15
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	10,900	12,110	11,305	(805)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>10,900</u>	<u>12,110</u>	<u>11,305</u>	<u>(805)</u>
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	45,900	45,900	29,474	16,426
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	<u>45,900</u>	<u>45,900</u>	<u>29,474</u>	<u>16,426</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(35,000)</u>	<u>(33,790)</u>	<u>(18,169)</u>	<u>15,621</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	(35,000)	(33,790)	(18,169)	15,621
Fund Balances - Beginning	63,195	63,195	63,195	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>28,195</u>	<u>29,405</u>	<u>45,026</u>	<u>15,621</u>

UVALDE COUNTY, TEXAS
RECORDS MANAGEMENT - 16
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	36,450	36,514	29,821	(6,693)
Interest	900	900	795	(105)
Miscellaneous	-	-	-	-
Total Revenues	<u>37,350</u>	<u>37,414</u>	<u>30,616</u>	<u>(6,798)</u>
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	159,706	159,706	72,426	87,280
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	<u>159,706</u>	<u>159,706</u>	<u>72,426</u>	<u>87,280</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(122,356)</u>	<u>(122,292)</u>	<u>(41,810)</u>	<u>80,482</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	(122,356)	(122,292)	(41,810)	80,482
Fund Balances - Beginning	100,838	100,838	100,838	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>(21,518)</u>	<u>(21,454)</u>	<u>59,028</u>	<u>80,482</u>

UVALDE COUNTY, TEXAS
JURY - 17
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	6,000	12,920	18,378	5,458
Charges for services	3,850	3,931	3,902	(29)
Interest	75	282	282	-
Miscellaneous	-	-	-	-
Total Revenues	9,925	17,133	22,562	5,429
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	33,925	42,356	27,152	15,204
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	33,925	42,356	27,152	15,204
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,000)	(25,223)	(4,590)	20,633
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	(9,000)	(10,223)	10,410	20,633
Fund Balances - Beginning	22,316	22,316	22,316	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	13,316	12,093	32,726	20,633

UVALDE COUNTY, TEXAS
 COURT REPORTERS - 20
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	7,200	7,200	8,330	1,130
Interest	5	5	-	(5)
Miscellaneous	-	-	-	-
Total Revenues	<u>7,205</u>	<u>7,205</u>	<u>8,330</u>	<u>1,125</u>
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	17,205	17,205	-	17,205
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	<u>17,205</u>	<u>17,205</u>	<u>-</u>	<u>17,205</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(10,000)</u>	<u>(10,000)</u>	<u>8,330</u>	<u>18,330</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	(10,000)	(10,000)
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>
Net Changes in Fund Balances	(10,000)	(10,000)	(1,670)	18,330
Fund Balances - Beginning	11,339	11,339	11,339	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>1,339</u>	<u>1,339</u>	<u>9,669</u>	<u>18,330</u>

UVALDE COUNTY, TEXAS
J.P. TECHNOLOGY - 21
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	16,000	16,000	21,302	5,302
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>16,000</u>	<u>16,000</u>	<u>21,302</u>	<u>5,302</u>
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	41,000	41,000	21,508	19,492
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	<u>41,000</u>	<u>41,000</u>	<u>21,508</u>	<u>19,492</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(25,000)</u>	<u>(25,000)</u>	<u>(206)</u>	<u>24,794</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	(25,000)	(25,000)	(206)	24,794
Fund Balances - Beginning	34,915	34,915	34,915	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>9,915</u>	<u>9,915</u>	<u>34,709</u>	<u>24,794</u>

UVALDE COUNTY, TEXAS
LANGUAGE ACCESS FEE - 23
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	2,200	2,200	-	(2,200)
Charges for services	-	-	2,781	2,781
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	2,200	2,200	2,781	581
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	7,200	7,200	-	7,200
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	7,200	7,200	-	7,200
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(5,000)	2,781	7,781
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(5,000)	(5,000)	2,781	7,781
Fund Balances - Beginning	6,207	6,207	6,207	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	1,207	1,207	8,988	7,781

UVALDE COUNTY, TEXAS
 TABACCO SETTLEMENT - 24
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	80,000	99,683	99,683	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>80,000</u>	<u>99,683</u>	<u>99,683</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	180,150	180,150	72,780	107,370
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	<u>180,150</u>	<u>180,150</u>	<u>72,780</u>	<u>107,370</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(100,150)</u>	<u>(80,467)</u>	<u>26,903</u>	<u>107,370</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	(100,150)	(80,467)	26,903	107,370
Fund Balances - Beginning	142,873	142,873	142,873	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>42,723</u>	<u>62,406</u>	<u>169,776</u>	<u>107,370</u>

UVALDE COUNTY, TEXAS
COUNTY RECORDS MANAGEMENT - 28
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	3,470	3,480	10
Interest	-	130	130	-
Miscellaneous	-	-	-	-
Total Revenues	-	3,600	3,610	10
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	6,000	6,000	-	6,000
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	6,000	6,000	-	6,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,000)	(2,400)	3,610	6,010
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(6,000)	(2,400)	3,610	6,010
Fund Balances - Beginning	7,510	7,510	7,510	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	1,510	5,110	11,120	6,010

UVALDE COUNTY, TEXAS
 COURTHOUSE SECURITY - 29
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	15,850	18,246	15,779	(2,467)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>15,850</u>	<u>18,246</u>	<u>15,779</u>	<u>(2,467)</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	83,850	60,536	10,266	50,270
Emergency Operations	-	-	-	-
Culture and Recreation	-	-	-	-
Historical Commission	-	-	-	-
Health and Welfare	-	-	-	-
Health	-	-	-	-
Capital Projects	-	44,718	44,718	-
Capital Outlay and Other	-	44,718	44,718	-
Total Expenditures	<u>83,850</u>	<u>105,254</u>	<u>54,984</u>	<u>50,270</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(68,000)</u>	<u>(87,008)</u>	<u>(39,205)</u>	<u>47,803</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	(68,000)	(87,008)	(39,205)	47,803
Fund Balances - Beginning	70,516	70,516	70,516	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>2,516</u>	<u>(16,492)</u>	<u>31,311</u>	<u>47,803</u>

UVALDE COUNTY, TEXAS
DISTRICT CLERK RECORDS MANAGEMENT - 30
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final		Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	500	500	15	(485)
Interest	50	50	-	(50)
Miscellaneous	-	-	-	-
Total Revenues	<u>550</u>	<u>550</u>	<u>15</u>	<u>(535)</u>
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	4,550	4,550	2,100	2,450
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	<u>4,550</u>	<u>4,550</u>	<u>2,100</u>	<u>2,450</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,000)</u>	<u>(4,000)</u>	<u>(2,085)</u>	<u>1,915</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	(4,000)	(4,000)	(2,085)	1,915
Fund Balances - Beginning	2,153	2,153	2,153	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>(1,847)</u>	<u>(1,847)</u>	<u>68</u>	<u>1,915</u>

UVALDE COUNTY, TEXAS
LOCAL TRUANCY FUND - 31
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	5,000	6,454	6,454	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>5,000</u>	<u>6,454</u>	<u>6,454</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	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	<u>14,000</u>	<u>14,000</u>	<u>-</u>	<u>14,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(9,000)</u>	<u>(7,546)</u>	<u>6,454</u>	<u>14,000</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	(9,000)	(7,546)	6,454	14,000
Fund Balances - Beginning	15,337	15,337	15,337	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>6,337</u>	<u>7,791</u>	<u>21,791</u>	<u>14,000</u>

UVALDE COUNTY, TEXAS
 CT FACILITY FEE - 32
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	5,100	6,405	6,445	40
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>5,100</u>	<u>6,405</u>	<u>6,445</u>	<u>40</u>
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	<u>14,600</u>	<u>14,600</u>	<u>-</u>	<u>14,600</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(9,500)</u>	<u>(8,195)</u>	<u>6,445</u>	<u>14,640</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	(9,500)	(8,195)	6,445	14,640
Fund Balances - Beginning	17,805	17,805	17,805	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>8,305</u>	<u>9,610</u>	<u>24,250</u>	<u>14,640</u>

UVALDE COUNTY, TEXAS
SECURITY FEES FUND - 33
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	800	800	235	(565)
Interest	125	125	158	33
Miscellaneous	-	-	-	-
Total Revenues	925	925	393	(532)
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	1,194	19,731
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	1,194	19,731
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	(20,000)	(801)	19,199
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(20,000)	(20,000)	(801)	19,199
Fund Balances - Beginning	15,157	15,157	15,157	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(4,843)	(4,843)	14,356	19,199

UVALDE COUNTY, TEXAS
COUNTY COURT TECHNOLOGY - 34
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	500	500	424	(76)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>500</u>	<u>500</u>	<u>424</u>	<u>(76)</u>
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	6,870	6,871	803	6,068
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	<u>6,870</u>	<u>6,871</u>	<u>803</u>	<u>6,068</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,370)</u>	<u>(6,371)</u>	<u>(379)</u>	<u>5,992</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	(6,370)	(6,371)	(379)	5,992
Fund Balances - Beginning	2,587	2,587	2,587	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>(3,783)</u>	<u>(3,784)</u>	<u>2,208</u>	<u>5,992</u>

UVALDE COUNTY, TEXAS
COUNTY COURT PRESERVATION FUND - 35
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	750	750	-	(750)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>750</u>	<u>750</u>	<u>-</u>	<u>(750)</u>
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	<u>13,750</u>	<u>13,750</u>	<u>-</u>	<u>13,750</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(13,000)</u>	<u>(13,000)</u>	<u>-</u>	<u>13,000</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	(13,000)	(13,000)	-	13,000
Fund Balances - Beginning	13,340	13,340	13,340	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>340</u>	<u>340</u>	<u>13,340</u>	<u>13,000</u>

UVALDE COUNTY, TEXAS
DISTRICT COURT TECHNOLOGY FUND - 36
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	500	500	555	55
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>500</u>	<u>500</u>	<u>555</u>	<u>55</u>
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	<u>2,850</u>	<u>2,850</u>	<u>-</u>	<u>2,850</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,350)</u>	<u>(2,350)</u>	<u>555</u>	<u>2,905</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	(2,350)	(2,350)	555	2,905
Fund Balances - Beginning	2,531	2,531	2,531	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>181</u>	<u>181</u>	<u>3,086</u>	<u>2,905</u>

UVALDE COUNTY, TEXAS
DISTRICT COURT RECORDS ARCHIVE - 37
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	1,000	1,000	35	(965)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>35</u>	<u>(965)</u>
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	21,600	21,600	8,419	13,181
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	<u>21,600</u>	<u>21,600</u>	<u>8,419</u>	<u>13,181</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(20,600)</u>	<u>(20,600)</u>	<u>(8,384)</u>	<u>12,216</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	(20,600)	(20,600)	(8,384)	12,216
Fund Balances - Beginning	20,886	20,886	20,886	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>286</u>	<u>286</u>	<u>12,502</u>	<u>12,216</u>

UVALDE COUNTY, TEXAS
DISTRICT COURT PRESERVATION - 38
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	7,000	8,935	8,936	1
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>7,000</u>	<u>8,935</u>	<u>8,936</u>	<u>1</u>
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	24,000	24,000	-	24,000
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	<u>24,000</u>	<u>24,000</u>	<u>-</u>	<u>24,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(17,000)</u>	<u>(15,065)</u>	<u>8,936</u>	<u>24,001</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	(17,000)	(15,065)	8,936	24,001
Fund Balances - Beginning	27,386	27,386	27,386	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>10,386</u>	<u>12,321</u>	<u>36,322</u>	<u>24,001</u>

UVALDE COUNTY, TEXAS
 CONSTABLE NO. 1 LEOSE FUND - 39
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	555	1,437	1,437	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	555	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	5,970	5,970	-	5,970
Emergency Operations	-	-	-	-
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)	(4,533)	1,437	5,970
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(5,415)	(4,533)	1,437	5,970
Fund Balances - Beginning	5,415	5,415	5,415	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	882	6,852	5,970

UVALDE COUNTY, TEXAS
 CONSTABLE NO. 2 LEOSE FUND - 43
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	8,433	8,433	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	8,433	8,433	-
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	50	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	50	50	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	8,383	8,383	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	8,383	8,383	-
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	8,383	8,383	-

UVALDE COUNTY, TEXAS
 FAIRPLEX DEPARTMENT FUND - 44
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	12,000	12,000	6,347	(5,653)
Intergovernmental	-	-	-	-
Charges for services	314,700	366,277	353,072	(13,205)
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	326,700	378,277	359,419	(18,858)
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	921,300	1,000,966	960,267	40,699
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	180,000	145,904	145,904	-
Total Expenditures	1,101,300	1,146,870	1,106,171	40,699
Excess (Deficiency) of Revenues Over (Under) Expenditures	(774,600)	(768,593)	(746,752)	21,841
OTHER FINANCING SOURCES (USES):				
Transfers In	575,000	654,745	654,745	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	575,000	654,745	654,745	-
Net Changes in Fund Balances	(199,600)	(113,848)	(92,007)	21,841
Fund Balances - Beginning	70,234	70,234	70,234	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(129,366)	(43,614)	(21,773)	21,841

UVALDE COUNTY, TEXAS
 CONSTABLE NO. 4 LEOSE FUND - 45
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	1,462	1,462	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	1,462	1,462	-
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	3,000	3,000	-	3,000
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	3,000	3,000	-	3,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,000)	(1,538)	1,462	3,000
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(3,000)	(1,538)	1,462	3,000
Fund Balances - Beginning	3,127	3,127	3,127	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	127	1,589	4,589	3,000

UVALDE COUNTY, TEXAS
CT GUARDIAN JUD/ED PUBL - 46
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	2,400	2,400	2,590	190
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>2,400</u>	<u>2,400</u>	<u>2,590</u>	<u>190</u>
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	11,300	11,300	-	11,300
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	<u>11,300</u>	<u>11,300</u>	<u>-</u>	<u>11,300</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(8,900)</u>	<u>(8,900)</u>	<u>2,590</u>	<u>11,490</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	(8,900)	(8,900)	2,590	11,490
Fund Balances - Beginning	9,705	9,705	9,705	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>805</u>	<u>805</u>	<u>12,295</u>	<u>11,490</u>

UVALDE COUNTY, TEXAS
NUTRITION PROGRAM - 47
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	200,289	213,185	176,945	(36,240)
Charges for services	-	-	9,582	9,582
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>200,289</u>	<u>213,185</u>	<u>186,527</u>	<u>(26,658)</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	615,300	615,300	483,363	131,937
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	<u>615,300</u>	<u>615,300</u>	<u>483,363</u>	<u>131,937</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(415,011)</u>	<u>(402,115)</u>	<u>(296,836)</u>	<u>105,279</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	415,000	446,926	231,926	(215,000)
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>415,000</u>	<u>446,926</u>	<u>231,926</u>	<u>-</u>
Net Changes in Fund Balances	(11)	44,811	(64,910)	105,279
Fund Balances - Beginning	62,058	62,058	62,058	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>62,047</u>	<u>106,869</u>	<u>(2,852)</u>	<u>105,279</u>

UVALDE COUNTY, TEXAS
SHERIFF STATE FORFEITURE - 70
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	50	246	247	1
Miscellaneous	-	11,722	11,722	-
Total Revenues	50	11,968	11,969	1
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)	1,918	11,969	10,051
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(10,000)	1,918	11,969	10,051
Fund Balances - Beginning	13,108	13,108	13,108	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	3,108	15,026	25,077	10,051

UVALDE COUNTY, TEXAS
SHERIFF FEDERAL FORFEITURE - 71
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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

UVALDE COUNTY, TEXAS
SHERIFF COMMISSARY - 73
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	126,000	147,477	147,477	-
Charges for services	-	30,273	30,273	-
Interest	200	2,834	2,834	-
Miscellaneous	-	-	-	-
Total Revenues	126,200	180,584	180,584	-
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	103,884	164,316
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	268,200	268,200	103,884	164,316
Excess (Deficiency) of Revenues Over (Under) Expenditures	(142,000)	(87,616)	76,700	164,316
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(142,000)	(87,616)	76,700	164,316
Fund Balances - Beginning	279,067	279,067	279,067	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	137,067	191,451	355,767	164,316

UVALDE COUNTY, TEXAS
SHERIFF SEIZURE - 74
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	2,052	2,052	-
Miscellaneous	-	3,239	3,239	-
Total Revenues	-	5,291	5,291	-
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	-	30,628	30,629	(1)
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	30,628	30,629	(1)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(25,337)	(25,338)	(1)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(25,337)	(25,338)	(1)
Fund Balances - Beginning	110,811	110,811	110,811	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	110,811	85,474	85,473	(1)

UVALDE COUNTY, TEXAS
SHERIFF LEOSE - 75
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	3,500	8,699	8,699	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>3,500</u>	<u>8,699</u>	<u>8,699</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	3,700	8,699	6,629	2,070
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	<u>3,700</u>	<u>8,699</u>	<u>6,629</u>	<u>2,070</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(200)</u>	<u>-</u>	<u>2,070</u>	<u>2,070</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	(200)	-	2,070	2,070
Fund Balances - Beginning	5,730	5,730	5,730	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>5,530</u>	<u>5,730</u>	<u>7,800</u>	<u>2,070</u>

UVALDE COUNTY, TEXAS
 CONSTABLE #3 LEOSE FUND - 77
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	1,568	1,567	(1)
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	1,568	1,567	(1)
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	1,222	2,659	-	2,659
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	1,222	2,659	-	2,659
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,222)	(1,091)	1,567	2,658
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(1,222)	(1,091)	1,567	2,658
Fund Balances - Beginning	2,659	2,659	2,659	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	1,437	1,568	4,226	2,658

UVALDE COUNTY, TEXAS
D.A. ADMINISTRATIVE - 80
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	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	20,000	25,718	-	25,718
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	20,000	25,718	-	25,718
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	(25,718)	-	25,718
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(20,000)	(25,718)	-	25,718
Fund Balances - Beginning	25,718	25,718	25,718	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	5,718	-	25,718	25,718

UVALDE COUNTY, TEXAS
D.A. FEE - 81
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	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	-	(9)	(9)	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	(9)	(9)	-
Net Changes in Fund Balances	-	(9)	(9)	-
Fund Balances - Beginning	9	9	9	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	9	-	-	-

UVALDE COUNTY, TEXAS
D.A. FORFEITURE - 82
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	164,996	164,996	-
Total Revenues	-	164,996	164,996	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	8,276	17,114	17,114	-
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	17,114	17,114	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,276)	147,882	147,882	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(8,276)	147,882	147,882	-
Fund Balances - Beginning	11,132	11,132	11,132	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	2,856	159,014	159,014	-

UVALDE COUNTY, TEXAS
VICTIMS OF CRIME D.A.- 83
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	45,000	60,000	60,000	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	45,000	60,000	60,000	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	45,000	45,198	44,168	1,030
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	45,000	45,198	44,168	1,030
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	14,802	15,832	1,030
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	(19,075)	(19,075)	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	(19,075)	(19,075)	-
Net Changes in Fund Balances	-	(4,273)	(3,243)	1,030
Fund Balances - Beginning	3,243	3,243	3,243	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	3,243	(1,030)	-	1,030

UVALDE COUNTY, TEXAS
 BORDER CRIME PROSECUTION - 84
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	431	431
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	431	431
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	-	-	431	431
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	-	431	431
Fund Balances - Beginning	(431)	(431)	(431)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(431)	(431)	-	431

UVALDE COUNTY, TEXAS
COUNTY ATTORNEY HOT CHECK - 85
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	13	21	8
Miscellaneous	-	-	-	-
Total Revenues	-	13	21	8
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	1,500	1,500	-	1,500
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	1,500	1,500	-	1,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,500)	(1,487)	21	1,508
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(1,500)	(1,487)	21	1,508
Fund Balances - Beginning	1,807	1,807	1,807	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	307	320	1,828	1,508

UVALDE COUNTY, TEXAS
 PRETRIAL DIVERSION - 86
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	6,095	6,095	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	6,095	6,095	-
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	12,000	7,859	-	7,859
Law Library	-	-	-	-
Judicial				
District Attorney	-	4,142	3,844	298
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	12,000	12,001	3,844	8,157
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,000)	(5,906)	2,251	8,157
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(12,000)	(5,906)	2,251	8,157
Fund Balances - Beginning	11,966	11,966	11,966	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	(34)	6,060	14,217	8,157

UVALDE COUNTY, TEXAS
DR 4879 TX- 87
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Original	Final	Actual	Variance with Final Budget - (Negative)
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	69,269	69,269
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	69,269	69,269
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	-	69,269	69,269	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	69,269	69,269	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(69,269)	-	69,269
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(69,269)	-	69,269
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	(69,269)	-	69,269

UVALDE COUNTY, TEXAS
EMPG - 89
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	14,000	14,000	14,000	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>14,000</u>	<u>14,000</u>	<u>14,000</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	216,745	218,745	173,902	44,843
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	<u>216,745</u>	<u>218,745</u>	<u>173,902</u>	<u>44,843</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(202,745)</u>	<u>(204,745)</u>	<u>(159,902)</u>	<u>44,843</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	121,000	121,000	120,996	(4)
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>121,000</u>	<u>121,000</u>	<u>120,996</u>	<u>-</u>
Net Changes in Fund Balances	(81,745)	(83,745)	(38,906)	44,843
Fund Balances - Beginning	30,191	30,191	30,191	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>(51,554)</u>	<u>(53,554)</u>	<u>(8,715)</u>	<u>44,843</u>

UVALDE COUNTY, TEXAS
#6 CONSTABLE LEASE FUND - 90
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	1,672	1,672	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	1,672	1,672	-
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	1,849	1,849	-	1,849
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	1,849	1,849	-	1,849
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,849)	(177)	1,672	1,849
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(1,849)	(177)	1,672	1,849
Fund Balances - Beginning	1,849	1,849	1,849	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	1,672	3,521	1,849

UVALDE COUNTY, TEXAS
DHS COVID 19 CFDA #93.3 - 91
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	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	<u>50,000</u>	<u>192,877</u>	-	<u>(192,877)</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	50,000	80,000	39,235	40,765
Capital Projects				
Capital Outlay and Other	-	31,678	31,678	-
Total Expenditures	<u>50,000</u>	<u>111,678</u>	<u>70,913</u>	<u>40,765</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	81,199	(70,913)	(152,112)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	-	81,199	(70,913)	(152,112)
Fund Balances - Beginning	171,605	171,605	171,605	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>171,605</u>	<u>252,804</u>	<u>100,692</u>	<u>(152,112)</u>

UVALDE COUNTY, TEXAS
HAVA GRANT - 92
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	150	315	557	242
Miscellaneous	-	4,743	4,743	-
Total Revenues	150	5,058	5,300	242
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	50,150	50,150	-	50,150
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	-	50,150
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	(45,092)	5,300	50,392
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(50,000)	(45,092)	5,300	50,392
Fund Balances - Beginning	55,140	55,140	55,140	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	5,140	10,048	60,440	50,392

UVALDE COUNTY, TEXAS
UVALDE ESTATES SEPTIC - 93
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	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	-	-	14,675	(14,675)
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	-	14,675	(14,675)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(14,675)	(14,675)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	-	(14,675)	(14,675)
Fund Balances - Beginning	14,675	14,675	14,675	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	14,675	14,675	-	(14,675)

UVALDE COUNTY, TEXAS
ECONOMIC DEVELOPMENT FUND - 94
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	246	432	186
Miscellaneous	-	-	-	-
Total Revenues	-	246	432	186
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)	(43,933)	432	44,365
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(44,179)	(43,933)	432	44,365
Fund Balances - Beginning	138,204	138,204	138,204	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	94,025	94,271	138,636	44,365

UVALDE COUNTY, TEXAS
HISTORICAL COMMISSION - 96
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	2,000	-	3,500	3,500
Charges for services	-	-	-	-
Interest	-	54	92	38
Miscellaneous	-	2,333	-	(2,333)
Total Revenues	2,000	2,387	3,592	1,205
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	7,500	2,500
Health and Welfare	-	-	-	-
Health	-	-	-	-
Capital Projects	-	-	-	-
Capital Outlay and Other	-	-	-	-
Total Expenditures	10,000	10,000	7,500	2,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,000)	(7,613)	(3,908)	3,705
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(8,000)	(7,613)	(3,908)	3,705
Fund Balances - Beginning	13,410	13,410	13,410	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	5,410	5,797	9,502	3,705

UVALDE COUNTY, TEXAS
OEM-EOC - 97
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	50,367	50,367	17,833	(32,534)
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>50,367</u>	<u>50,367</u>	<u>17,833</u>	<u>(32,534)</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	50,367	50,367	25,723	24,644
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	<u>50,367</u>	<u>50,367</u>	<u>25,723</u>	<u>24,644</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(7,890)</u>	<u>(7,890)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	-	-	(7,890)	(7,890)
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>-</u>	<u>-</u>	<u>(7,890)</u>	<u>(7,890)</u>

UVALDE COUNTY, TEXAS
VCLG-26-98
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	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	-	7,742	7,741	1
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	7,742	7,741	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(7,742)	(7,741)	1
OTHER FINANCING SOURCES (USES):				
Transfers In	-	8,497	8,497	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	8,497	8,497	-
Net Changes in Fund Balances	-	755	756	1
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	755	756	1

UVALDE COUNTY, TEXAS
LEPC GRANT - 102
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	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	-	-	(46)	(46)
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	(46)	-
Net Changes in Fund Balances	-	-	(46)	-
Fund Balances - Beginning	46	46	46	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	46	46	-	-

UVALDE COUNTY, TEXAS
 LBSP 2021 #2991106 - 105
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	762,000	762,000	571,308	(190,692)
Charges for services	-	-	-	-
Interest	-	37,500	-	(37,500)
Miscellaneous	-	-	37,500	37,500
Total Revenues	762,000	799,500	608,808	(190,692)
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	762,000	762,001	609,018	152,983
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	762,000	762,001	609,018	152,983
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	37,499	(210)	(37,709)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	37,499	(210)	(37,709)
Fund Balances - Beginning				
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	37,499	(210)	(37,709)

UVALDE COUNTY, TEXAS
KNIPPA FIRE/PARK-109
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	500,000	500,000	493,953	(6,047)
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>500,000</u>	<u>500,000</u>	<u>493,953</u>	<u>(6,047)</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	500,000	164,001	157,954	6,047
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	335,999	335,999	-
Total Expenditures	<u>500,000</u>	<u>500,000</u>	<u>493,953</u>	<u>6,047</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

UVALDE COUNTY, TEXAS
USFWS F20AP00131 - 110
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	125,000	125,000	125,000	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	125,000	125,000	125,000	-
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	125,000	12,500	-	12,500
Emergency Operations	-	112,500	12,500	100,000
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	125,000	125,000	12,500	112,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	112,500	112,500
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	-	112,500	112,500
Fund Balances - Beginning	148,218	148,218	148,218	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	148,218	148,218	260,718	112,500

UVALDE COUNTY, TEXAS
UCSO-MTF-111
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	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	-	250,000	209,082	40,918
Total Expenditures	-	250,000	209,082	40,918
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(250,000)	(209,082)	40,918
OTHER FINANCING SOURCES (USES):				
Transfers In	-	250,000	250,000	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	250,000	-
Net Changes in Fund Balances	-	(250,000)	40,918	40,918
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	(250,000)	40,918	40,918

UVALDE COUNTY, TEXAS
TRANSPORTATION INFRACTURE-112
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	127,000	127,970	127,970	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	127,000	127,970	127,970	-
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	127,000	11,678	-	11,678
Emergency Operations	-	115,322	115,322	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	127,000	127,000	115,322	11,678
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	970	12,648	11,678
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	970	12,648	11,678
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	970	12,648	11,678

UVALDE COUNTY, TEXAS
 TWDB TOWER #1001223 - 114
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	10,636	10,636	9,137	(1,499)
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>10,636</u>	<u>10,636</u>	<u>9,137</u>	<u>(1,499)</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	10,636	10,636	-	10,636
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	<u>10,636</u>	<u>10,636</u>	<u>-</u>	<u>10,636</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>9,137</u>	<u>9,137</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	123,000	123,000	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>123,000</u>	<u>-</u>
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>132,137</u>	<u>9,137</u>
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>-</u>	<u>-</u>	<u>132,137</u>	<u>9,137</u>

UVALDE COUNTY, TEXAS
 AMERICAN RESCUE PLAN-118
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	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	(343,633)	(130,464)	(130,464)	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	(130,464)	-
Net Changes in Fund Balances	-	-	(130,464)	-
Fund Balances - Beginning	130,464	130,464	130,464	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	130,464	130,464	-	-

UVALDE COUNTY, TEXAS
 OLS GRANT #4369601 - 119
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	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	-	15,244	(15,244)	(30,488)
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	(15,244)	-
Net Changes in Fund Balances	-	-	(15,244)	-
Fund Balances - Beginning	15,244	15,244	15,244	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	15,244	15,244	-	-

UVALDE COUNTY, TEXAS
 FY 22 CITY ESSENTIAL SVC - 121
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	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	-	21,241	(21,241)	(42,482)
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	(21,241)	-
Net Changes in Fund Balances	-	-	(21,241)	-
Fund Balances - Beginning	21,241	21,241	21,241	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	21,241	21,241	-	-

UVALDE COUNTY, TEXAS
RESILIENCY CENTER GRANT - 122
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	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	-	45	45	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	45	45	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(45)	(45)	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(45)	(45)	-
Fund Balances - Beginning	70,306	70,306	70,306	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	70,306	70,261	70,261	-

UVALDE COUNTY, TEXAS
LATCF - 123
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	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	60,580	60,580	-	60,580
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	60,580	60,580	-	60,580
Excess (Deficiency) of Revenues Over (Under) Expenditures	(60,580)	(60,580)	-	60,580
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	(60,580)	(60,580)	-	60,580
Fund Balances - Beginning	60,580	60,580	60,580	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	-	60,580	60,580

UVALDE COUNTY, TEXAS
 BALLISTIC SHIELDS - 126
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	4,000	4,000	3,978	(22)
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>4,000</u>	<u>4,000</u>	<u>3,978</u>	<u>(22)</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	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	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>3,978</u>	<u>3,978</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	-	-	3,978	3,978
Fund Balances - Beginning	(3,978)	(3,978)	(3,978)	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>(3,978)</u>	<u>(3,978)</u>	<u>-</u>	<u>3,978</u>

UVALDE COUNTY, TEXAS
 KNIPPA WATER SUPPLY - 128
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	888,000	888,000	139,947	(748,053)
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	888,000	888,000	139,947	(748,053)
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	888,000	888,000	170,421	717,579
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	888,000	888,000	170,421	717,579
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(30,474)	(30,474)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	30,474	30,474	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	30,474	-
Net Changes in Fund Balances	-	-	-	(30,474)
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	-	-	(30,474)

UVALDE COUNTY, TEXAS
 FY24 BPU #2538111 - 130
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	485,761	414,574	(71,187)
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	485,761	414,574	(71,187)
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	-	414,895	414,896	(1)
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	414,895	414,896	(1)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	70,866	(322)	(71,188)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	70,866	(322)	(71,188)
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	70,866	(322)	(71,188)

UVALDE COUNTY, TEXAS
 FY LBSP #2991109 - 131
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	23,000	20,508	567	(19,941)
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>23,000</u>	<u>20,508</u>	<u>567</u>	<u>(19,941)</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	23,000	23,014	-	23,014
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	<u>23,000</u>	<u>23,014</u>	<u>-</u>	<u>23,014</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(2,506)</u>	<u>567</u>	<u>3,073</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	(94,549)	-	94,549
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(94,549)</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	<u>-</u>	<u>(97,055)</u>	<u>567</u>	<u>3,073</u>
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>-</u>	<u>(97,055)</u>	<u>567</u>	<u>3,073</u>

UVALDE COUNTY, TEXAS
FY24 OLS #2991109 - 132
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	244,389	6,899	(237,490)
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	244,389	6,899	(237,490)
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	6,900	6,899	1
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	6,900	6,899	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	237,489	-	(237,489)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	237,489	-	(237,489)
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	237,489	-	(237,489)

UVALDE COUNTY, TEXAS
 OPSG #3045208 - 133
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	201,173	94,393	(106,780)
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	201,173	94,393	(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	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	94,393	94,393	-
Total Expenditures	-	94,393	94,393	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	106,780	-	(106,780)
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)	-	-
Net Changes in Fund Balances	-	101,439	-	(106,780)
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	101,439	-	(106,780)

UVALDE COUNTY, TEXAS
 SB 22 - 134
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	1,187	1,187	-
Miscellaneous	-	-	-	-
Total Revenues	-	1,187	1,187	-
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	-	24,351	24,352	(1)
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	24,351	24,352	(1)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(23,164)	(23,165)	(1)
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	-	(7,802)	(23,165)	(1)
Fund Balances - Beginning	143,258	143,258	143,258	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	143,258	135,456	120,093	(1)

UVALDE COUNTY, TEXAS
UVALDE 2023 OPSG #3045209 - 135
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	151,775	151,775	86,527	(65,248)
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	151,775	151,775	86,527	(65,248)
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	80,150	88,279	78,491	9,788
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	71,625	63,496	8,036	55,460
Total Expenditures	151,775	151,775	86,527	65,248
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	-	-	-

UVALDE COUNTY, TEXAS
 UVALDE FAMILY RESILIENCY - 137
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	2,341,894	2,069,732	(272,162)
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	2,341,894	2,069,732	(272,162)
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	-	1,771,355	1,771,353	2
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	1,771,355	1,771,353	2
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	570,539	298,379	(272,160)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	570,539	298,379	(272,160)
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	570,539	298,379	(272,160)

UVALDE COUNTY, TEXAS
#4577402 ESSENTIALS GRANT 24-25 - 138
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	249,947	163,680	(86,267)
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	249,947	163,680	(86,267)
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	-	163,680	163,680	-
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	-	163,680	163,680	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	86,267	-	(86,267)
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	-	91,267	-	(86,267)
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	91,267	-	(86,267)

UVALDE COUNTY, TEXAS
2024 OVAG C-01525 GRANT FUND - 139
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	49,500	49,500	39,889	(9,611)
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>49,500</u>	<u>49,500</u>	<u>39,889</u>	<u>(9,611)</u>
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	-	-
Judicial	49,500	58,769	50,467	8,302
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	-	-	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	<u>49,500</u>	<u>58,769</u>	<u>50,467</u>	<u>8,302</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(9,269)</u>	<u>(10,578)</u>	<u>(1,309)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	-	10,578	10,578	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>10,578</u>	<u>-</u>
Net Changes in Fund Balances	-	(9,269)	-	(1,309)
Fund Balances - Beginning				
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	<u>-</u>	<u>(9,269)</u>	<u>-</u>	<u>(1,309)</u>

UVALDE COUNTY, TEXAS
 SB 22-143
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	700,000	700,000	700,000	-
Charges for services	-	-	-	-
Interest	-	3,393	3,393	-
Miscellaneous	-	-	-	-
Total Revenues	700,000	703,393	703,393	-
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	700,000	727,720	635,977	91,743
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	700,000	727,720	635,977	91,743
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(24,327)	67,416	91,743
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(24,327)	67,416	91,743
Fund Balances - Beginning				
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	(24,327)	67,416	91,743

UVALDE COUNTY, TEXAS
 OPSG FY 2024-144
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	14,349	70,602	56,253
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	14,349	70,602	56,253
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	-	70,602	70,602	-
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	70,602	70,602	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(56,253)	-	56,253
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(56,253)	-	56,253
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	(56,253)	-	56,253

UVALDE COUNTY, TEXAS
EOC FY 2024 TDEMP-145
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	14,750	14,750
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	14,750	14,750
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	-	14,750	-	14,750
Emergency Operations	-	-	14,750	(14,750)
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	14,750	14,750	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(14,750)	-	14,750
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(14,750)	-	14,750
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	(14,750)	-	14,750

UVALDE COUNTY, TEXAS
BPU-147
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	48,355	48,355
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	48,355	48,355
EXPENDITURES				
Current:				
General Government				
Economic Development	-	-	-	-
Elections	-	-	-	-
Records Management	-	-	-	-
Legal				
Check Collection	-	-	-	-
Law Library	-	-	-	-
Judicial				
District Attorney	-	-	47,940	(47,940)
Judicial	-	-	-	-
Justices of the Peace	-	-	-	-
Public Facility				
Fairplex Park	-	-	-	-
Public Safety				
Sheriff	-	47,940	-	47,940
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	47,940	47,940	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(47,940)	415	48,355
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(47,940)	415	48,355
Fund Balances - Beginning	-	-	-	-
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	(47,940)	415	48,355

UVALDE COUNTY, TEXAS
FY 26 OLS-148
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	-	-	-	-
Intergovernmental	-	-	60,309	60,309
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	60,309	60,309
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	-	60,308	60,309	(1)
Emergency Operations	-	-	-	-
Culture and Recreation				
Historical Commission	-	-	-	-
Health and Welfare				
Health	-	-	-	-
Capital Projects				
Capital Outlay and Other	-	-	-	-
Total Expenditures	-	60,308	60,309	(1)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(60,308)	-	60,308
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Lease Proceeds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	(60,308)	-	60,308
Fund Balances - Beginning				
Prior Period Adjustment	-	-	-	-
Fund Balances - Ending	-	(60,308)	-	60,308

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	183
<p style="margin-left: 40px;"><i>These schedules contain trend information to help the reader understand how the government’s financial performance and well-being have changed over time.</i></p>	
Revenue Capacity	188
<p style="margin-left: 40px;"><i>These schedules contain information to help the reader assess the government’s most significant local revenue source, the property tax.</i></p>	
Debt Capacity	1958
<p style="margin-left: 40px;"><i>These schedules present information to help the reader assess the affordability of the government’s current levels of outstanding debt and the government’s ability to issue additional debt in the future.</i></p>	
Demographic and Economic Information	199
<p style="margin-left: 40px;"><i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government’s financial activities take place.</i></p>	
Operating Information	201
<p style="margin-left: 40px;"><i>These schedules contain service and infrastructure data to help the reader understand how the information in the government’s financial report relates to the services the government provides and the activities it performs.</i></p>	

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

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental activities										
Investment in Capital Assets	\$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	\$9,429,888
Restricted	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	13,850,189
Unrestricted	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	6,498,286
Total governmental activities Net Position	\$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	\$29,778,363
Business-type activities										
Investment in Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-	-	-	-
Total business-type activities Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary government										
Investment in Capital Assets	\$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	\$9,429,888
Restricted	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	13,850,189
Unrestricted	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	6,498,286
Total primary government Net Position	\$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	\$29,778,363

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)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses										
Governmental activities:										
General Administration	\$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	4,108,476
Legal	330,892	375,288	377,978	396,340	371,351	296,214	426,719	840,802	979,956	896,249
Judicial	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	2,623,989
Financial Administration	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	652,847
Public Facilities	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	2,371,981
Public Safety	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	13,713,482
Public Transportation	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	2,607,938
Environmental Protection	293,861	317,026	325,637	332,428	344,889	340,363	346,343	206,847	362,168	367,970
Culture and Recreation	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	1,167,332
Health and Welfare	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	7,467,168
Conservation - Agriculture	138,934	184,287	170,430	187,685	171,246	159,545	182,336	128,385	137,154	137,515
Interest and Fiscal Charges	978,778	954,697	612,983	565,163	530,270	472,917	745,585	439,574	415,351	377,326
Total governmental activities expenses	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	36,492,273
Total primary government expenses	\$ 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	\$ 36,492,273
Program Revenues										
Governmental activities:										
Charges for services:										
General Administration	\$229,476	\$245,007	\$281,452	\$299,330	\$280,115	\$319,083	\$4,377,409	\$307,694	449,081	519,312
Judicial	19,192	13,999	5,665	7,979	5,358	4,889	1,174	70,657	164,487	52,068
Legal	548,803	559,723	916,813	1,566,371	810,721	1,125,870	605,543	208,787	105,529	198,625
Financial Administration	202,072	309,279	212,295	244,673	256,633	260,698	21,772	-	-	-
Public Facilities	-	-	-	-	-	-	-	-	425,270	359,517
Public Safety	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	1,907,633
Public Transportation	679,736	624,731	649,373	1,062,851	663,022	683,651	-	1,133,773	893,903	889,818
Environmental Protection	-	-	-	-	-	-	121,240	68,785	67,486	26,379
Culture and Recreation	-	-	-	-	-	-	-	-	3,500	1,100
Health and Welfare	469,693	39,850	44,299	42,870	50,648	42,573	13,246	41,558	52,345	50,475
Conservation - Agriculture	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	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	5,463,518
Capital grants and contributions	5,000	931,610	1,063,947	200,499	436,665	779,999	-	1,314,170	1,182,441	5,331,823
Total governmental activities program revenues	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	14,800,268
Total primary government program revenues	\$ 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	\$ 14,800,268

(continued)

(continued)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Net (expense)/revenue										
Governmental activities	(\$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)	(\$21,692,005)
Total primary government net expense	(\$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)	(\$21,692,005)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property Taxes, Levies for General Purposes	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	17,236,894
Sales Taxes	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	5,385,724
Other Taxes	661,155	812,258	813,697	784,927	941,016	1,239,791	2,107,578	1,009,691	909,149	625,998
Fines & Forfeitures	-	-	-	-	-	-	-	376,742	130,317	(146,480)
Unrestricted Investment Earnings	26,653	39,571	39,699	49,211	49,916	36,573	45,830	208,962	256,688	246,444
Miscellaneous	233,926	567,844	718,340	850,395	482,776	718,271	680,750	1,058,261	493,482	658,244
Total governmental activities	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	24,006,824
Total primary government	\$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	\$24,006,824
Change in Net Position										
Governmental activities	(\$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	\$2,314,819
Total primary government	(\$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	\$2,314,819

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
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
2025	17,107,170	5,385,724	625,998	\$23,118,892

(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)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General fund										
Unspendable	\$ -	\$ -	\$ -	\$ -	\$ 115,214	\$ 78,945	\$ 180,473	\$ -	\$ -	\$ -
Unassigned	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	3,207,998
Unreserved	-	-	-	-	-	-	-	-	-	-
Total general fund	\$ 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	\$ 3,207,998
All other governmental funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	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	13,840,687
Committed	539,191	373,627	288,219	7,165	9,185	11,200	13,056	-	13,456	9,502
Unassigned	-	(98,166)	(120,805)	(54,502)	(236,494)	(363,348)	(1,533,428)	(736,958)	-	(38,910)
Unreserved, reported in: Special revenue funds										
Total all other governmental funds	\$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	\$13,811,279

(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)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues										
Taxes										
Property	\$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	\$17,107,170
Sales	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	5,385,724
Other	661,155	812,258	813,697	784,927	941,016	1,239,791	1,513,289	1,009,691	909,149	625,998
Intergovernmental	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	10,795,341
Licenses and Permits	556,118	529,197	570,174	564,155	548,131	569,631	594,289	0	0	0
Charges for Services	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	3,862,463
Fines and Forfeitures	490,832	468,071	531,465	691,763	500,672	474,517	468,260	376,742	348,521	366,609
Interest	26,653	39,571	39,699	49,211	49,916	36,573	46,166	205,307	253,173	246,444
Miscellaneous	739,318	567,844	718,340	850,395	482,776	718,271	730,724	1,072,605	493,482	661,329
Total revenues	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	39,051,078
Expenditures										
Current:										
General Administration	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	4,253,255
Legal	345,642	348,079	373,803	376,225	363,102	391,868	414,143	903,851	908,810	888,485
Judicial	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	2,559,913
Financial Administration	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	689,129
Public Facilities	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	2,163,967
Public Safety	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	12,534,644
Public Transportation	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	2,461,167
Environmental Protection	297,025	309,819	324,514	327,077	342,726	339,259	370,726	207,672	377,500	386,413
Culture and Recreation	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	890,526
Health and Welfare	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	6,474,624
Conservation - Agriculture	135,203	151,264	158,437	158,794	154,652	147,237	178,865	118,912	128,292	129,449
Capital outlay	0	991,685	662,647	596,719	648,359	2,054,992	2,613,158	1,589,829	1,318,820	4,843,153
Debt service										
Principal	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	1,230,000
Interest	984,653	523,542	544,184	496,754	460,915	434,070	564,996	433,425	409,202	371,177
Tax Anticipation Notes - Issuance Cost										
Total expenditures	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	39,875,902
Excess of revenues over (under) expenditures	(732,259)	(1,011,471)	1,719,794	698,805	803,168	1,656,528	307,987	(2,324,176)	13,292	(824,824)

(continued)

(continued)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Other financing sources (uses)										
Other Financing Sources - Bond Proceeds										9,995,324
Other Financing Sources - Notes Payable										22,049
Other Financing Sources - Lease proceeds							222,662	56,558	95,138	
Refunding Bond Issuance Cost	93,005	(422,206)	-	308,458	247,575	3,000,000	-	-	-	-
Transfers In	629,664	644,066	856,728	1,717,616	818,879	1,154,208	1,300,849	1,394,536	2,308,167	1,821,756
Transfers Out	(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)	(2,046,031)
Total other financing sources (uses)	(406,995)	(422,206)	(500,000)	15,788	(202,425)	2,550,000	(477,338)	56,558	(54,861)	9,793,098
Net change in fund balances	\$ (1,139,254)	\$ (1,433,677)	\$ 1,219,794	\$ 714,593	\$ 600,743	\$ 4,206,528	\$ (169,351)	\$ (2,267,618)	\$ (41,569)	\$ 8,968,274
Debt service as a percentage of noncapital expenditures	7.80%	5.74%	7.14%	7.12%	6.51%	6.80%	6.09%	5.17%	4.66%	4.57%

(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
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
2025	17,107,170	5,385,724	625,998	23,118,892

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

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

LEVY YEAR	REAL PROPERTY		PERSONAL PROPERTY		EXEMPTIONS	TOTAL		TOTAL DIRECT TAX RATE	RATIO OF ASSESSED VALUE TO
	ASSESSED VALUE	ESTIMATED	ASSESSED VALUE	ESTIMATED	REAL PROPERTY	ASSESSED VALUE	ESTIMATED		TOTAL ESTIMATED VALUE
		ACTUAL VALUE		ACTUAL VALUE					
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	0.5741	100%
2025	3,801,155,052	3,801,155,052	625,586,245	625,586,245	537,666,545	4,426,741,297	4,426,741,297	0.5502	100%

(1) Source: Uvalde County Appraisal District

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

LEVY YEAR	DIRECT RATE		INDIRECT RATE											TOTAL TAX RATE
	UVALDE COUNTY	CITIES		SOUTHWEST TEXAS JUNIOR COLLEGE	UVALDE COUNTY WATER CONSERVATION DISTRICT	SCHOOL DISTRICT UVALDE	SCHOOL DISTRICTS				NUECES CANYON	ESD NO. 1	ESD NO. 2	
		UVALDE	SABINAL				KNIPPA	SABINAL	UTOPIA	LEAKEY				
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
2025	0.0575	0.5502	0.4210	0.1200	0.0075	0.6983	0.8996	0.7272	0.6669	0.8269	0.7314	0.0712	0.0987	5.8765

Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS
 PRINCIPAL PROPERTY TAXPAYERS
 (UNAUDITED)

PRINCIPAL TAXPAYERS	2025		2016		PERCENT OF ASSESSED VALUATION
	2025 ASSESSED VALUATION	RANK	OF ASSESSED VALUATION	2016 ASSESSED VALUATION	
AEP TEXAS INC-05U	70,141,266	1	1.68%	44,895,342	2 1.86%
UNION PACIFIC RAILROAD CO	60,323,431	2	1.44%	32,931,398	3 1.37%
AEP ELECTRIC TRANSMISSION OF TEXAS	19,562,406	3	0.47%		
WALMART REALTY #782 UVALDE TX	18,772,355	4	0.45%	14,898,670	5 0.62%
VULCAN CONSTRUCTION MATERIALS	18,056,150	5	0.43%	8,971,114	7 0.37%
WEISMAN EQUIPMENT COMPANY LTD	16,422,301	6	0.39%	8,474,045	9 0.35%
MARTIN MARIETTA MATERIAL	16,316,213	7	0.39%	15,286,273	4 0.63%
LCRA TRANSMISSION SRVCS	11,751,900	8	0.28%		
CED ALAMO 5 LLC	11,194,303	9	0.27%	255,000,001	1 10.57%
UNION PACIFIC RAILROAD CO	10,784,566	10	0.26%		
TOTALS	<u>\$253,324,891</u>		<u>6.05%</u>	<u>\$380,456,843</u>	<u>15.77%</u>

Source: Uvalde County Appraisal District

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

FISCAL YEAR ENDED	TAX LEVY	COLLECTED WITHIN YEAR OF LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
		AMOUNT	PERCENTAGE OF LEVY		AMOUNT	PERCENTAGE OF LEVY
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	18,970,573	133.57%	467,638	19,438,211	136.86%
2025	15,758,815	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			
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	-	226,396.00	-	16,692,344.00	16,918,740.00	1.23%	678
2025	-	168,701.00	-	25,387,934.00	25,556,635.00	1.81%	1,012

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
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
2025	4,426,741,297	25,265	25,387,934	405,493	24,982,441	0.56%	988.82

(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, 2025
 (UNAUDITED)

TAXING BODY	(2) NET DEBT	AS OF	(1) APPLICABLE	OVERLAPPING DEBT	DIRECT DEBT	TOTAL DIRECT AND OVERLAPPING DEBT
COUNTY OF UVALDE	\$25,556,635	9/30/2025	100.00%		25,556,635	\$25,556,635
CITY OF UVALDE	14,260,000	9/30/2025	100.00%		14,260,000	\$14,260,000
SOUTHWEST TEXAS JUNIOR COLLEGE	24,220,000	9/30/2025	100.00%		24,220,000	\$24,220,000
UVALDE ISD	7,164,000	9/30/2025	80.52%	5,768,453		\$5,768,453
SABINAL ISD	6,555,000	9/30/2025	100.00%		6,555,000	\$6,555,000
CITY OF SABINAL	0	9/30/2025	100.00%		0	\$0
UTOPIA ISD	0	9/30/2025	100.00%		0	\$0
KNIPPA ISD	2,245,000	9/30/2025	100.00%		2,245,000	\$2,245,000
SUBTOTAL	<u>80,000,635</u>			<u>5,768,453</u>	<u>72,836,635</u>	<u>78,605,088</u>
TOTAL	<u>\$80,000,635</u>			<u>\$5,768,453</u>	<u>\$72,836,635</u>	<u>\$78,605,088</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, 2025
 Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Assessed Value of Real Property	\$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	\$3,801,155,052
Debt Limit 25% of Assessed Value of Real Property (Article III, Section 52, Constitution of the State of Texas)	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	950,288,763
Total bonded debt	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	25,387,934
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
	(21,125,000)	(21,670,000)	(20,640,000)	(19,565,000)	(18,445,000)	(20,306,546)	(19,201,812)	(17,962,078)	(16,692,344)	(25,387,934)
LEGAL DEBT MARGIN	\$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	\$924,900,829

(1) Source: Uvalde County Appraisal District

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

Fiscal Year	(1) Population	(1) Personal Income	(1) Per Capita Personal Income	(1) Median Age	Education Level in Years of Formal Schooling	(3) School Enrollment	(2) Unemployment Rate
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%
2025	25,265	1,415,074,000	57,849	34.6	16.1	5,085*	4.6%

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	2025			2016		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
UVALDE ISD	696	1	2.75%	721	1	2.62%
UVALDE MEMORIAL HOSPITAL	628	2	2.49%	455	3	1.65%
SWTJC	377	3	1.49%	650	2	2.36%
COUNTY OF UVALDE	215	4	0.85%	210	5	0.76%
CITY OF UVALDE	173	5	0.68%	176	8	0.64%
WALMART	155	6	0.61%	160	9	0.58%
AMISTAD NURSING HOME	110	7	0.44%	280	4	1.02%
HEB	93	8	0.37%	180	7	0.65%
ATDS	40	9	0.16%			
CONT. TIRE PROVING GROUNDS	70	10	0.28%			
	<u>2,557</u>		<u>10.12%</u>	<u>2,832</u>		<u>10.28%</u>

Source: Per US Labor Department

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

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Administration	6	6	6	6	6	6	6	6	6	6
Legal	16	16	16	16	16	16	10	10	10	10
Judicial	30	30	30	30	30	30	30	30	30	30
Election Administrator		2	2	2	2	2	2	3	3	2
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	5	5	5	5	5	6	6	6	6
Public Facilities	11	11	11	11	11	12	12	12	12	12
Public Safety										
Jail	44	44	44	48	48	48	48	48	48	48
Sheriff	24	24	25	26	26	25	25	25	25	25
Other	8	8	8	9	9	7	8	8	8	8
Public Transportation	17	17	17	17	17	19	19	19	19	19
Environmental Protection	4	4	4	4	4	5	4	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	7
Conservation - Agriculture	3	3	3	3	3	3	3	3	3	3
Total	182	182	183	189	189	189	185	186	186	189

Source: Various County Departments

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

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
JUSTICE SYSTEM										
County Courts										
Civil Cases										
Filed	41	96	70	45	20	15	14	76	16	22
Disposed	15	38	61	37	0	0	0	0	0	13
Criminal Cases										
Filed	459	479	401	569	316	104	53	457	525	312
Appealed	0	0	0	0	0	0	0	0	0	0
Motions to Revoke	0	0	0	6	39	0	0	0	0	0
Disposed	432	464	393	447	328	28	39	265	324	329
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	46	0	0	0	0	0
Hearings	0	0	0	0	0	0	0	0	0	0
Juvenile Cases										
Filed	15	28	28	19	0	0	0	0	0	0
Disposed	12	0	0	0	0	0	0	0	0	0
District Courts										
Civil Cases										
New cases filed	246	212	214	255	244	244	384	417	260	282
Other cases reaching docket	0	0	0	0	0	0	0	0	0	0
Disposed	218	232	28	215	150	219	284	276	218	634
Criminal Cases										
Filed	194	244	146	152	244	527	612	878	791	951
Motions to revoke	50	71	13	139	138	160	0	140	210	0
Disposed	316	311	78	349	390	353	546	756	915	1004
Juvenile Cases										
New petitions filed	0	0	0	0	0	0	0	0	0	0
Motions to revoke	0	0	0	0	0	0	0	0	0	0
Other cases added	0	0	0	0	0	0	0	0	0	0
Disposed	0	0	0	0	0	0	0	0	0	0

Function (continued)	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
JUSTICE SYSTEM (continued)										
Justice of the Peace Courts										
Civil Cases										
New cases filed	62	119	124	152	134	153	243	356	57	498
Appealed	0	0	0	0	0	0	0	0	0	0
Disposed	71	100	94	92	5	347	98	201	44	330
Criminal Cases										
Traffic cases filed	2,483	2,632	4,038	4,715	3255	3734	4481	4415	950	1612
Non traffic cases filed	1,221	949	916	1,373	1006	1252	2186	1015	257	0
Appealed	7	0	0	19	15	9	9	6	0	0
Disposed	2,467	1,911	2,732	3,272	2525	3362	1416	1576	1230	2426
Public Safety										
Physical Arrests	292	299	265	556	238	573	317	234	279	1931
Traffic Violations	848	849	1915	3335	2406	1397	1326	648	1718	20
Corrections & Rehabilitations										
Inmates housed(average # per month)	190	190	179	186	150	165	185	198	200	182
Juvenile Referrals	131	206	204	132	132	67	68	89	85	70
Health and Human Services										
Public Health										
Immunizations	4442	4442	5600	6735	6768	5323	2878	2878	Unavailable	Unavailable
Patient Contacts	3276	3239	3350	3699	2798	2908	1881	1881	Unavailable	Unavailable
Environmental health										
Septic Tank permits	104	109	108	120	107	102	111	103	100	100
Septic Tank Inspections	99	100	100	109	100	98	100	100	90	95
Community & Economic Development										
Extension Service										
4-H youth participants	233	225	218	227	231	231	258	303	330	307

Source: Various County Departments

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

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public Safety										
Sheriff										
Jails	4	4	4	4	4	4	4	4	4	4
Patrol Units	15	18	27	24	26	26	26	25	25	25
Pick ups			6	5	5	5	5	7	7	8
4 Wheeler									1	2
Highways & Streets										
Paved	145	146	146	147	147	147	146	158	159	159
Unpaved	167	167	167	166	166	166	166	159	160	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	10	10	11	7	7	6	6
Dump Trucks	2	5	5	5	5	5	5	7	6	6
Pickup Trucks	14	14	14	15	15	15	16	18	16	16
Automobiles	0	0	0	0	0	0	0	0	1	2
Buildings	3	3	8	8	8	8	17	17	17	18
Other County Departments										
Pickup Trucks	3	3	3	3	5	5	5	5	5	5
Automobiles	2	2	2	4	7	7	7	7	7	15

Source: Various County Departments

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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, 2025, 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 23, 2026.

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.

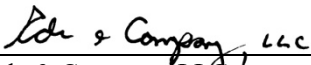
A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination 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 23, 2026

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, 2025. 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, 2025.

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 23, 2026

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, 2025. 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, 2025.

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.

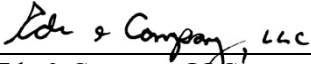
Report on Internal Control over Compliance

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 23, 2026

**UVALDE COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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, 2025**

Name of major federal program

ALN Number

Community Development Block Grant

ALN#14.228

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

\$750,000.00

Auditee qualified as low risk?

yes no

Name of major state program

Border Region Communications

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

\$750,000.00

Auditee qualified as low risk?

yes no

B. Financial Statement Findings

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

C. Federal Award Findings and Questioned

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

D. State Award Findings and Questioned

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

**UVALDE COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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, 2025**

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, 2025

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	\$ 609,018
Community Development Block Grant	14.228	CDBG CFC23-0223	493,953
Community Development Block Grant	14.228	CDBG CF22-0011	170,421
Total ALN 14.228			<u>1,273,392</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>1,273,392</u>
U.S. DEPARTMENT OF JUSTICE			
<u>Passed through Texas Office of the Governor</u>			
AE24 Antiterrorism and Emergency Assistance Program	16-321	4577302	1,771,398
Total ALN 16.321			<u>1,771,398</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>1,771,398</u>
U.S. DEPARTMENT OF TREASURY			
<u>Direct Program</u>			
Local Assistance and Tribal Consistency Fund	21.032		-
Total ALN 21.019			<u>-</u>
TOTAL U.S. DEPARTMENT OF TREASURY			<u>-</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	HHS001324900052	53,408
Total ALN 93.391			<u>53,408</u>
Total Passed Through Texas Department of Health & Human Services			<u>53,408</u>
<u>Passed through Middle Rio Grande Development Council</u>			
Nutrition Services Incentive Programs	93.045		102,548
Total ALN 93.045			<u>102,548</u>
Total Passed Through Middle Rio Grande Development Council			<u>102,548</u>
TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			<u>155,956</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<u>Passed through Texas Office of the Governor</u>			
Homeland Security Grant Program	97.067	4702701	25,723
Stonegarden FY 22	97.067	3045208	94,393
Stonegarden FY 23	97.067	3045209	86,527
Stonegarden FY 24	97.067	3045210	70,602
Total ALN 97.067			<u>277,245</u>
<u>Passed through Texas Department of Emergency Management</u>			
Emergency Operations Center	97.052	463-99463-00	14,750
Total ALN 97.052			<u>14,750</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>291,995</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 3,492,741</u>

See Notes Schedule of Federal Awards

UVALDE COUNTY, TEXAS
NOTES ON ACCOUNTING POLICIES FOR FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2025

This schedule includes the federal award activity of Uvalde County, Texas for the fiscal year ending September 30, 2025. 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, 2025

Pass-Through Grantor Grantor Agency/Program Title	Grant Contract Number	Expenditures
TEXAS DEPARTMENT OF AGRICULTURE		
Home-Delivered Meal Grant Program	HDM2025-121	\$ 2,715
TOTAL TEXAS DEPARTMENT OF AGRICULTURE		<u>2,715</u>
OFFICE OF THE TEXAS GOVERNORS OFFICE		
Border Prosecution FY24	2538111	414,896
Operation Lonestar FY25	4369603	858,830
Border Region Communications	4917801	4,111,183
County Essential Services Program	4577402	-
TOTAL OFFICE OF THE TEXAS GOVERNORS OFFICE		<u>5,384,909</u>
TEXAS DEPARTMENT OF STATE HEALTH SERVICES		
RLSS-LPHS Public Health Nurse	HHS001324900052	18,270
TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES		<u>18,270</u>
TEXAS DEPARTMENT OF TRANSPORTATION		
Transportation Intrastructure Fund	CTIF-02-232	\$ 115,322
TOTAL TEXAS DEPARTMENT OF TRANSPORTATION		<u>115,322</u>
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS		
SB 22-2025		\$ 635,977
TOTAL TEXAS DEPARTMENT OF TRANSPORTATION		<u>635,977</u>
TEXAS ATTORNEY GENERAL		
Victim Coordinator and Liason Grant (VCLG)	C-00850/C-01539	44,168
Other Victim Assistance Grants	C-01863	50,467
TOTAL TEXAS ATTORNEY GENERAL		<u>94,635</u>
TOTAL EXPENDITURES OF STATE AWARDS		<u><u>\$ 6,251,828</u></u>

UVALDE COUNTY, TEXAS
NOTES ON ACCOUNTING POLICIES FOR STATE AWARDS
YEAR ENDED SEPTEMBER 30, 2025

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.