

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

FISCAL YEAR ENDED	REAL PROPERTY		PERSONAL PROPERTY		EXEMPTIONS REAL PROPERTY	TOTAL		TOTAL DIRECT TAX RATE	RATIO OF ASSESSED VALUE TO TOTAL ESTIMATED VALUE
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE		ASSESSED VALUE	ESTIMATED ACTUAL VALUE		
	2004	\$633,865,848	\$633,865,848	\$143,447,701		\$143,447,701	\$0		
2005	640,054,923	640,054,923	141,392,792	141,392,792	55,267,977	836,715,692	836,715,692	0.4807	100%
2006	854,745,528	854,745,528	168,325,386	168,325,386	109,458,636	913,612,278	913,612,278	0.5433	100%
2007	1,184,474,567	1,184,474,567	173,257,218	173,257,218	118,887,538	1,357,731,785	1,357,731,785	0.5476	100%
2008	1,261,455,354	1,261,455,354	185,146,527	185,146,527	133,501,881	1,446,601,881	1,446,601,881	0.5662	100%
2009	2,617,756,881	2,617,756,881	184,530,001	184,530,001	125,705,424	1,336,898,992	1,336,898,992	0.7162	100%

(1) Future years will be included until ten years are shown.

Ten years are not shown because the County does not have the data prior to 2004.

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	UVALDE COUNTY	CITIES		SOUTHWEST TEXAS JUNIOR COLLEGE	UVALDE COUNTY WATER CONSERVATION DISTRICT	SCHOOL DISTRICT UVALDE	SCHOOL DISTRICTS					ESD NO. 1
		UVALDE	SABINAL				KNIPPA	SABINAL	UTOPIA	LEAKEY	NUECES CANYON	
2000	0.4385	0.4747	0.6759	0.0900	0.0200	1.6127	1.3285	1.1914	1.2950	1.2900	1.5600	
2001	0.4385	0.4746	0.6638	0.0900	0.0190	1.5966	1.3260	1.1914	1.2950	1.2900	1.5600	
2002	0.4385	0.4746	0.6080	0.1100	0.0190	1.5966	1.3260	1.1678	1.2950	1.3200	1.5600	
2003	0.4385	0.4644	0.5930	0.1100	0.0190	1.5485	1.3800	1.1914	1.4000	1.3900	1.5600	
2004	0.4385	0.4644	0.5930	0.1100	0.0190	1.5485	1.3800	1.1914	1.4000	1.3900	1.5600	
2005	0.4807	0.4644	0.5930	0.1100	0.0190	1.5485	1.3800	1.1914	1.4000	1.3900	1.5600	
2006	0.5433	0.4500	0.5867	0.1100	0.0175	1.4443	1.3800	1.1000	1.4000	1.2700	1.3700	0.1000
2007	0.5662	0.4544	0.6351	0.1100	0.0165	1.2417	1.1120	0.8930	1.0400	1.0000	1.0400	0.7877
2008	0.5662	0.4544	0.6351	0.1100	0.0165	1.2417	1.1120	0.8930	1.0400	1.0000	1.0400	0.7877
2009	0.7162	0.5466	0.5697	0.1300	0.0165	1.1697	1.1090	0.8850	1.0400	1.0400	1.1700	0.9526

Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS  
 PRINCIPAL PROPERTY TAXPAYERS  
 (UNAUDITED)

PRINCIPAL TAXPAYERS	2005		PERCENT OF ASSESSED VALUATION	2009		PERCENT OF ASSESSED VALUATION
	2004 ASSESSED VALUATION	RANK		2008 ASSESSED VALUATION	RANK	
Union Pacific Railroad	\$12,476,947	1	1.49%	\$16,659,470	2	1.15%
Southwestern Bell Telephone Co.	11,199,690	2	1.34%	8,788,455	4	0.61%
AEP Central Power and Light	9,426,300	3	1.13%	8,094,000	7	0.56%
Walmart	9,259,579	4	1.11%			0.00%
Walmart Realty Estate	9,243,976	5	1.10%	17,094,269	1	1.18%
Martin Marietta Materials	8,176,160	6	0.98%	9,485,000	3	0.66%
Brisco Ranch, Inc.	7,803,122	7	0.93%	8,187,438	5	0.57%
Vulcan Materials Co.	7,500,990	8	0.90%	8,116,360	6	0.56%
Williamson Dickie	6,794,943	9	0.81%	7,586,377	9	0.52%
First State Bank of Uvalde	5,793,588	10	0.69%	5,729,035	10	0.40%
General Tire, Inc.				7,863,003	8	0.54%
<b>TOTALS</b>	<u><b>\$87,675,295</b></u>		<u><b>10.48%</b></u>	<u><b>\$97,603,407</b></u>		<u><b>6.75%</b></u>

(1) Future years will be included until ten years are shown.  
 Ten years are not provided because of limited space.  
 Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS  
 PROPERTY TAX LEVIES AND COLLECTIONS  
 LAST SIX 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
2004	\$3,401,270	\$3,217,457	94.60%	\$161,476	\$3,378,933	99.34%
2005	3,619,995	3,401,757	93.97%	184,732	3,586,489	99.07%
2006	4,312,945	4,053,614	93.99%	211,138	4,264,752	98.88%
2007	5,402,648	5,139,603	95.13%	174,285	5,313,888	98.36%
2008	5,854,920	5,605,521	95.74%	109,911	5,715,432	97.62%
2009	6,446,971	4,762,538	73.87%	0	6,119,910	94.93%

(1) Future years will be included until ten years are shown.  
 Ten years are not shown because the County does not have the data prior to 2004.  
 Source: Uvalde County Appraisal District

UVALDE COUNTY, TEXAS  
Ratios of Outstanding Debt by Type  
Last Five Fiscal Years  
(UNAUDITED)

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Tax Anticipation Notes	Capital Leases	Notes Payable	Bonded Debt			
2004	\$0	\$233,303	\$0	\$0	\$233,303	0.04%	\$9
2005	0	244,457	0	0	244,457	0.04%	9
2006	1,315,000	496,840	0	0	1,811,840	0.30%	67
2007	1,000,000	279,360	0	0	1,279,360	0.21%	47
2008	700,000	225,861	0	0	925,861	0.14%	34
2009	0	134,421	130,485	25,000,000	25,264,906	3.78%	912

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 on page 110 for personal income and population data.

(2) Future years will be included until ten years are shown.

Ten years are not shown because the County does not have the data prior to 2004.

UVALDE COUNTY, TEXAS  
 RATIO OF NET GENERAL BONDED DEBT OUTSTANDING  
 LAST FOUR 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
2006	\$913,612,278	25,926	\$0	\$86,437	(\$86,437)	0.00%	\$0.00
2007	\$1,357,731,785	27,050	\$0	\$189,387	(\$189,387)	0.00%	\$0.00
2008	\$1,446,601,881	24,277	\$0	\$97,289	(\$97,289)	0.00%	\$0.00
2009	\$1,336,898,992	27,695	\$25,000,000	\$166,985	\$24,833,015	1.86%	\$896.66

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

(1) Future years will be included until ten years are shown.  
 Ten years are not shown because the County does not have the data prior to 2006.

UVALDE COUNTY, TEXAS  
 ESTIMATED NET DIRECT AND OVERLAPPING DEBT  
 AS OF SEPTEMBER 30, 2009  
 (UNAUDITED)

TAXING BODY	NET DEBT	AS OF	APPLICABLE	AMOUNT
Debt to be paid with property taxes:				
Uvalde County, Texas	\$25,000,000	9/30/2009	0.00%	\$0
Southwest Texas Junior College	0	9/30/2009	100.00%	0
City of Uvalde	17,875,000	9/30/2009	100.00%	17,875,000
City of Sabin	0	9/30/2009	100.00%	0
Uvalde I.S.D.	33,489,994	9/30/2009	64.95%	21,751,751
Sabinal I.S.D.	2,540,841	9/30/2009	100.00%	2,540,841
Utopia I.S.D.	0	9/30/2009	100.00%	0
Knippa I.S.D.	1,371,250	9/30/2009	100.00%	1,371,250
<b>TOTALS</b>	<b><u>\$80,277,085</u></b>			<b><u>\$43,538,842</u></b>

The above information was obtained from each entity's business office.

Note: Above debt only includes general bonded debt.

UVALDE COUNTY, TEXAS  
 COMPUTATION OF LEGAL DEBT MARGIN  
 SEPTEMBER 30, 2009  
 Last Six Fiscal Years

	Fiscal Year					
	2004	2005	2006	2007	2008	2009
Assessed Value of Real Property	\$777,313,549	\$836,715,692	\$913,612,278	\$1,357,731,785	\$1,446,601,881	\$1,336,898,992
Debt Limit 25% of Assessed Value of Real Property (Article III, Section 52, Constitution of the State of Texas)	194,328,387	209,178,923	228,403,070	339,432,946	361,650,470	334,224,748
Total bonded debt	0	0	0	0	0	25,000,000
Less: Revenue bonds	0	0	0	0	0	0
Amount available for payment of general obligation bonds	0	0	0	0	0	0
	0	0	0	0	0	(25,000,000)
<b>LEGAL DEBT MARGIN</b>	<b>\$194,328,387</b>	<b>\$209,178,923</b>	<b>\$228,403,070</b>	<b>\$339,432,946</b>	<b>\$361,650,470</b>	<b>\$309,224,748</b>

(1) Future years will be included until ten years are shown.  
 Ten years are not shown because the County does not have the data prior to 2004.  
 Source: Uvalde County Appraisal District



UVALDE COUNTY, TEXAS  
 DEMOGRAPHIC AND ECONOMIC STATISTICS  
 LAST FOUR 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
2006	26,926	\$601,499,914	\$22,339	32.2	15.9	7,779	6.0%
2007	27,050	\$604,269,950	\$22,339	32.2	15.9	6,108	5.3%
2008	27,326	\$645,606,000	\$24,277	33.1	15.9	6,007	5.8%
2009	27,695	\$668,161,000	\$26,936	32.2	15.9	6,103	6.4%

Data sources

(1) From Wikipedia, the free encyclopedia

(2) From Sperlings

(3) From PODUNK

(1) Future years will be included until ten years are shown.

Ten years are not shown because the County does not have the data prior to 2006.  
 The information is derived from the Uvalde County Demographic Statistics.

UVALDE COUNTY, TEXAS  
 PRINCIPAL EMPLOYERS  
 CURRENT YEAR  
 (UNAUDITED)

Employer	2006			2009		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Uvalde ISD	784	1	7.09%	721	1	5.91%
Uvalde Memorial Hospital	248	2	2.24%	325	4	2.66%
SWTJC	221	3	2.00%	650	2	5.33%
Williamson Dickie	182	4	1.64%	380	5	3.12%
Community Council of SWT	159	5	1.44%			
City of Uvalde	156	6	1.41%			
Walmart	155	7	1.40%	150	7	1.23%
HEB	130	8	1.17%	500	3	4.10%
Sierra Industry	110	9	0.99%			0.00%
Amistad Nursing Home	110	10	0.99%	104	10	0.85%
Vulcan Materials				180	6	1.48%
County of Uvalde				150	8	1.23%
				133	9	1.09%
	<u>2,255</u>		<u>20.38%</u>	<u>2,830</u>		<u>23.20%</u>

Source: Fer US Labor Department

Ten years are not provided because of limited space.

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

Function	2006	2007	2008	2009
General Administration	10	9	9	9
Legal	11	11	12	12
Judicial	20	20	20	23
Financial Administration				
County Auditor	2	2	2	3
County Treasurer	4	4	4	4
Data Processing	0	0	0	0
Public Facilities	0	2	2	2
Public Safety				
Jail	19	19	19	19
Sheriff	18	18	18	18
Other	6	6	6	6
Public Transportation	21	17	17	17
Environmental Protection				
Sanitation	1	5	5	5
Culture and Recreation				
Libraries	0	0	0	0
Health and Welfare	2	2	2	2
Conservation - Agriculture	3	3	3	3
<b>Total</b>	<b>117</b>	<b>118</b>	<b>119</b>	<b>123</b>

Source: Various County Departments

(1) Future years will be included until ten years are shown.

Ten years are not shown because the County does not have the data prior to 2006.

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

Function	2006	2007	2008	2009
<b>JUSTICE SYSTEM</b>				
County Courts				
Civil Cases				
Filed	na	54	4	32
Disposed	na	52	4	34
Criminal Cases				
Filed	662	681	43	729
Appealed	4	0	0	0
Motions to Revoke	293	257	18	218
Disposed	1,332	1,319	87	1,055
Probate Cases				
Filed	70	77	6	66
Hearings	63	68	9	2
Mental Health Cases				
Filed	0	0	0	2
Hearings	0	0	0	2
Juvenile Cases				
Filed	na	72	2	27
Hearings	na	38	4	29
District Courts				
Civil Cases				
New cases filed	528	622	536	545
Other cases reaching docket	443	0	32	16
Disposed	542	499	610	512
Criminal Cases				
Filed	295	181	280	166
Motions to revoke	0	69	0	117
Disposed	230	267	454	415
Juvenile Cases				
New petitions filed	0	0	0	0
Motions to revoke	0	0	0	0
Other cases added	1	0	0	0
Disposed	1	0	0	0

	2006	2007	2008	2009
<b>Function (continued)</b>				
<b>JUSTICE SYSTEM (continued)</b>				
<b>Justice of the Peace Courts</b>				
Civil Cases				
New cases filed	105	138	269	92
Appealed	0	0	1	5
Disposed	1,324	1	2	151
Criminal Cases				
Traffic cases filed	3,111	1,821	1,431	2,873
Non traffic cases filed	3,335	2,061	2,166	815
Appealed	2	4	3	5
Disposed	2,753	2,659	2,449	2,104
Public Safety				
Physical Arrests	na	1698	1775	1885
Traffic Violations	na	398	276	155
Corrections & Rehabilitations				
Inmates housed(average # per month)	80	80	80	82
Juvenile Referrals	363	400	N/A	N/A
Health and Human Services				
Public Health				
Immunizations	5089	5515	N/A	5353
Patient Contacts	8950	9174	N/A	2128
Environmental health				
Septic Tank permits	140	106	98	76
Septic Tank Inspections	120	73	79	65
Community & Economic Development				
Extension Service				
4-H youth participants	314	259	284	256

Source: Various County Departments

(1) Future years will be included until ten years are shown.

Ten years are not shown because the County does not have the data prior to 2006.

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

Function	2006	2007	2008	2009
Public Safety				
Sheriff				
Jails	1	1	1	1
Patrol Units	22	22	22	22
Highways & Streets				
Paved	108	108	108	108
Unpaved	223	223	223	223
Culture & Recreation				
Parks Acreage	6	6	6	6
Parks	2	2	2	2
Swimming Pools	0	0	0	0
Baseball fields	0	0	0	0
Libraries	3	3	3	3
Transportation				
Caterpillars	4	4	4	4
Dump Trucks	5	5	5	5
Pickup Trucks	8	8	8	8
Automobiles	1	1	1	1
Buildings	1	1	1	1
Other County Departments				
Pickup Trucks	1	1	1	1
Automobiles	1	1	1	1

Source: Various County Departments

(1) Future years will be included until ten years are shown.  
 Ten years are not shown because the County does not have the data prior to 2006.

SINGLE AUDIT SECTION

UVALDE COUNTY, TEXAS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

SOURCE AND TITLE OF GRANT	FEDERAL CFDA NUMBER	GRANTOR'S/ PASS-THROUGH GRANTOR'S NUMBER	PROGRAM OR AWARD AMOUNT	PROGRAM EXPEN- DITURES
<b>FEDERAL ASSISTANCE</b>				
<b>U.S. Department of Health and Human Services</b>				
Passed Through				
Texas Department of Health				
Preventative Health				
Services Block Grant (NM)				
	93.991			
		2009-028256	\$38,827	<u>\$38,827</u>
				<u>38,827</u>
Total U.S. Department of Health and Human Services				
<b>U.S. Department of Justice</b>				
Bureau of Justice Assistance				
Direct				
Edward Byrne Memorial Formula Grant Program (NM)				
	16.579			
		2009-SB-B9-1419	61,169	0
		2009-DJ-BX-1206	10,922	0
				<u>0</u>
Total U.S. Department of Health and Human Services				
<b>Election Assistance Commission</b>				
Passed Through				
Texas Secretary of State				
Help America Vote Act of 2002 (HAVA) (NM)				
Fiscal Year 2009				
	90.401	None	15,249	15,249
Total Election Assistance Commission				
<b>U.S. Department of Housing and Urban Development</b>				
Office of Rural Community Affairs				
Community Development Block Grants/ States Program (M)				
	14.228			
		727397	157,345	1,430
		727480	466,218	442,468
		728195	75,000	0
				<u>443,898</u>
Texas Department of Housing and Community Affairs				
Community Development Block Grants/ HOME Investment Partnerships Program (14.239) (NM)				
	14.239			
		1000784	None	166,813
Total U.S. Department of Housing and Urban Development				
<b>U.S. Department of Homeland Security</b>				
Passed Through				
Texas Department of Public Safety - Division of Emergency Management				
Emergency Management Performance Grants (NM)				
	97.042	2009-EM-E9-0005	20,946	12,179
	97.036			
		FEMA-DR-1425	None	742
Total U.S. Department of Homeland Security				
				<u>12,921</u>



**U.S. Department of Health and Human Services**

Passed Through

Office of the Attorney General

Child Support Enforcement-Title IV-D (NM)

Fiscal Year 2009

93.563

None

None

18,965

U.S. Department of Health and Human Services

18,965

Total Federal Assistance

\$696,673

CFDA=CATALOGUE OF FEDERAL DOMESTIC ASSISTANCE NUMBER

M=MAJOR PROGRAM

NM=NONMAJOR PROGRAM

See Accompanying Notes to Schedule of Federal Financial Assistance

UVALDE COUNTY, TEXAS  
 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATES PROGRAM  
 FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2009

Federal Financial Assistance  
 Federal Grantor: U.S. Department of Housing and Urban Development  
 Pass Through Grantor: Texas Department of Housing and Community Affairs  
 CFDA Number: 14.228  
 Project Number: 727397  
 Contract Period: 1/14/2009 to 1/13/2010

	FEDERAL		LOCAL MATCH		VARIANCE
	BUDGET	PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	
<b>REVENUE</b>					
Federal	\$157,345	\$155,915	\$1,430		\$0
Local	0				0
<b>TOTAL REVENUE:</b>	<b>157,345</b>	<b>155,915</b>	<b>1,430</b>	<b>0</b>	<b>0</b>
<b>EXPENSES</b>					
Federal					
Street Improvement	143,041	143,041	0		0
General Administration	14,304	12,874	1,430		0
<b>TOTAL EXPENSES</b>	<b>157,345</b>	<b>155,915</b>	<b>1,430</b>	<b>0</b>	<b>0</b>
<b>Excess Revenue over Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

UVALDE COUNTY, TEXAS  
 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATES PROGRAM  
 FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2009

Federal Financial Assistance  
 Federal Grantor: U.S. Department of Housing and Urban Development  
 Pass Through Grantor: Texas Department of Housing and Community Affairs  
 CFDA Number: 14.228  
 Project Number: 727480  
 Contract Period: 10/29/2002 to 10/28/2005

	FEDERAL		LOCAL MATCH		VARIANCE
	BUDGET	PRIOR YEAR	CURRENT YEAR	PRIOR YEAR	
REVENUE					
Federal	\$466,218	\$22,000	\$442,468		(\$1,750)
Local	350,000			350,000	0
TOTAL REVENUE:	816,218	22,000	442,468	350,000	0
EXPENSES					
Federal					
Public Facilities and Improvements	431,218		431,218		0
General Administration	35,000	22,000	\$11,250		1,750
State					
Land Acquisition	350,000		\$0	350,000	0
TOTAL EXPENSES	816,218	22,000	442,468	350,000	0
Excess Revenue over Expenditures	\$0	\$0	\$0	\$0	\$0

UVALDE COUNTY, TEXAS  
 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATES PROGRAM  
 FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2009

Federal Financial Assistance  
 Federal Grantor: U.S. Department of Housing and Urban Development  
 Pass Through Grantor: Texas Department of Housing and Community Affairs  
 CFDA Number: 14.228  
 Project Number: 728195  
 Contract Period: 12/01/2008 to 11/30/2010

	FEDERAL		VARIANCE
	BUDGET	PRIOR YEAR	
REVENUE			
Federal	\$75,000	\$0	\$0
TOTAL REVENUE:	75,000	0	0
EXPENSES			
Federal			
Planning	75,000		75,000
TOTAL EXPENSES	75,000	0	0
Excess Revenue over Expenditures	\$0	\$0	\$0

WAYNE R. BEYER  
CERTIFIED PUBLIC ACCOUNTANT

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

To the Commissioner's Court  
Uvalde County, Texas

I have audited 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, 2009, which collectively comprise Uvalde County, Texas's basic financial statements and have issued my report thereon dated March 8, 2010. I conducted my 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.

Internal Control over Financial Reporting

In planning and performing my audit, I considered Uvalde County, Texas's internal control over financial reporting as a basis for designing my audit procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Uvalde County, Texas's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of Uvalde County, Texas's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Uvalde County, Texas's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Uvalde County, Texas's financial statements that is more than inconsequential will not be prevented or detected by Uvalde County, Texas's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Uvalde County, Texas's internal control.

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. I did not identify and deficiencies in the internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Uvalde County, Texas's financial statements are free of material misstatements, I 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 amount. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Commissioner's Court, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



Wayne R. Beyer  
Certified Public Accountant  
March 8, 2010

WAYNE R. BEYER  
CERTIFIED PUBLIC ACCOUNTANT

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH  
OMB CIRCULAR A-133

To the Commissioner's Court  
Uvalde County, Texas

**Compliance**

I have audited the compliance of Uvalde County, Texas with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2009. Uvalde County, Texas's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of finds and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Uvalde County, Texas's management. My responsibility is to express an opinion on Uvalde County, Texas's compliance based on my audit.

I conducted my 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Uvalde County, Texas's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of Uvalde County, Texas's compliance with those requirements.

In my opinion, Uvalde County, Texas complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the ended September 30, 2009.

## Internal Control over Compliance

The management of Uvalde County, Texas is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered Uvalde County, Texas's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion of the effectiveness of internal control over compliance. Accordingly, I do not express an opinion of the effectiveness of Uvalde County, Texas's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section, and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify and deficiencies in the internal control over compliance that I consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, Commissioner's Court, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



Wayne R. Beyer  
Certified Public Accountant  
March 8, 2010



UVALDE COUNTY, TEXAS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

General

The accompanying Schedule of Expenditure of Federal Awards presents the activity of all the Uvalde County, Texas's federal grants for the year ended September 30, 2009. This report is intended for the information of the Uvalde County, Texas, state and federal awarding agencies, and is not intended to be used and should not be used by anyone other than these specified parties.

Basis of Accounting

The Schedule of Expenditure of Federal Awards is presented using the modified accrual basis of accounting.

Non Cash Grants

The Uvalde County received no non-cash grants for the year ended September 30, 2009.

UVALDE COUNTY, TEXAS  
SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

Federal

There were no prior audit findings for Federal Awards.

UVALDE COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Uvalde County, Texas.
2. There were no significant deficiencies disclosed during the audit. There was no material weakness disclosed during the audit.
3. There were no instances of noncompliance material to the financial statements of Uvalde County, Texas, which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
4. There were no significant deficiencies over major federal award programs disclosed during the audit. There were no material weakness over major federal award programs disclosed during the audit.
5. The auditor's report on compliance for the major federal award programs for Uvalde County, Texas expresses an unqualified opinion on all major federal programs.
6. There were no audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The programs tested as major programs: Community Development Block Grants/States Program – 14.228.
8. The threshold used for distinguishing between Type A and B programs was \$300,000.
9. Uvalde County did not qualify as a low-risk auditee.
10. Material Weaknesses
  - a. None

Findings relating to the Financial Statements

None

Findings and Questioned Costs for Federal Awards

None