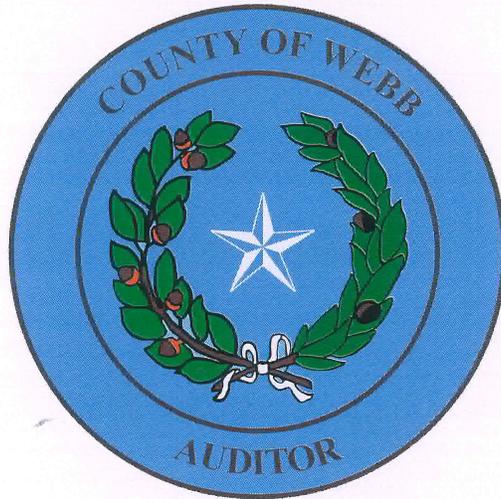


COMPREHENSIVE ANNUAL FINANCIAL REPORT

Webb County, Texas
For the Fiscal Year Ended September 30, 2010



Leo Flores
Webb County Auditor

**Comprehensive Annual Financial Report
of Webb County, Texas
For The Fiscal Year Ended, September 30, 2009**

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March 30, 2011

Honorable Webb County District Judges
Honorable Webb County Judge and Webb County Commissioners

Texas Local Government Code, 114.025, requires that the County Auditor publish within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of Webb County for the fiscal year ended September 30, 2010.

Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. To provide a reasonable basis for making these representations, County management has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements. As management, we assert, to the best of our knowledge and belief, that this financial report is complete and reliable in all material respects.

Webb County's financial statements have been audited by Garza, Martinez & Co., L.L.P., an independent Certified Public Accounting Firm. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2010 are free of material misstatements. The audit included an examination of evidence supporting the amounts and disclosures in the financial statements. The audit also included an assessment of the accounting principles used and significant estimates made by management, as well as evaluating the overall financial presentation.

In the Firm's opinion, the financial statements, in all material aspects, fairly presented the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Webb County as of September 30, 2010. The respective changes in financial position and cash flows, where applicable, for the year then ended, were also fairly presented and in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

In addition, the audit of the basic financial statements of the County was part of a broader federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair representation of the financial statements but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the County's separately issued Single Audit report.

GAAP requires management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. MD&A can be found immediately following the independent auditor's report.

PROFILE OF WEBB COUNTY GOVERNMENT

Webb County was created in 1848 as a political subdivision of the State of Texas. It is located in the southwest part of the state along the Rio Grande River bordering Mexico. It occupies 3,366 square miles of land area, making it the 5th largest county in the State. The County operates under judicial and administrative powers explicitly afforded counties by the State Constitution and by State Statutes. It is governed by a County Judge and four (4) County Commissioners.

The hub of Webb County is the city of Laredo. Laredo is the only U.S./Mexico border city strategically positioned at the convergence of all land transportation systems. Laredo is the largest, most efficient port of entry on the U.S./Mexico border. In 2009, the port of Laredo handled more than 3.1 million cross border loaded truck shipments, more than 400 thousand rail car shipments, and more than 265 million pounds of air freight.

The population of Webb County as of the year 2010 was estimated at 250,300 which make the County Auditor the statutory budget officer unless the Commissioners Court decides to appoint a third party budget officer.

The Child Welfare Unit and the Community Action Agency (CAA) are County components that operate with advisory boards. Operational authority, however, remains with Commissioner's Court. Both units are included in the Special Revenue Funds section. The Child Welfare Unit is funded by the state and provides child protective services. CAA is funded by Federal and State Grants and by County contributions and provides health and welfare services for the indigent and elderly.

FINANCIAL POLICIES AND LONG-TERM FINANCIAL PLANNING

The County continued to enjoy a favorable financial environment during the fiscal year ended September 30, 2010. Although the adopted budget had expenses exceeding revenues by \$1.1 million, the actual year ending expenses exceeded revenues by only \$168,292. The General Fund balance is currently at 17% of the 2010-2011 expenditure budget.

Current long-term financial planning policies of the County are:

- Control expenditures by implementing cost saving measures at any opportunity;
- Implement technological solutions to improve operations and reporting;
- Provide an equitable justice system that is responsive and cost effective to the county;
- Promote efficiency and effectiveness in delivering services to citizens;
- Promote flexibility and accountability in all departments;
- Promote diversity in the workforce; and
- Maintain a General Fund balance at no less than 15% of the annual budget.

MAJOR INITIATIVES

The Economic Development Department actively pursues funding via federal and state grants and via inter-local agreements with other governmental entities. Focus is primarily on quality of life issues for communities in rural areas that are under-developed settlements with no access to utilities or potable water. The Economic Development Department acquires grants tailored to strengthen areas of law enforcement, child development programs, and to support affordable housing programs.

The county built what is called a Youth Village to detain juvenile delinquents. There is also funding available and a plan to build a Juvenile Justice Alternative Education Program (JJAEP) at the Youth Village site. The JJAEP was established by State Government under the Education Code to provide schooling for trouble students who are expelled from regular schooling. There is also a plan to build a juvenile detoxification center at the Youth Village site but funding is not yet available.

The County's golf course is getting a new irrigation system and other improvements to the clubhouse, driving range, pump houses, and fairway and green areas. Funding was provided via certificates of obligation.

This is the first year that the county will own and operated its own fire department. Emergency medical services will be outsourced to a private company.

ACCOUNTING SYSTEM

Webb County uses a modified accrual basis of accounting to account for all governmental fund types. Revenues are recorded when they become available and are measured in exact amounts. Liabilities are incurred through the use of a purchase order system and recorded in the general ledger as encumbrances when a purchase order is issued. Encumbrances are later recorded as expenditures when payment is disbursed. Encumbrances outstanding at the end of a year are carried forward to the next fiscal year. Accounts of the county are organized on the basis of funds and account groups. Each is considered a separate accounting entity (fund) and reported with a set of revenues and expenditures. Resources generated from governmental entities are allocated to and accounted for in individual funds according to the intended purpose.

Governmental Accounting Standards Board (GASB) issued Statement No. 34 which establishes a new financial reporting model for state and local governments. The new model requires that, at a minimum, the basic financial statements of a government will include: (1) MD&A as a component of required supplementary information; (2) both government-wide financial statements and fund financial statements; (3) notes to the financial statements; and (4) supplementary information other than MD&A. The CAFR will still need to include appropriate combining and individual fund statements and schedules as part of the financial section, as well as separate introductory and statistical sections.

The implementation of GASB Statement No. 34 was mandated for Webb County as phase 2 which includes governments with total annual revenues of \$10 million or more but less than \$100 million for periods beginning after June 15, 2002. GASB Statement No. 34 also set the retroactive reporting of major networks and subsystems of general infrastructure assets in phase 2 for years beginning after June 15, 2006. Finally, a component unit must implement GASB Statement 34 no later than its primary government, regardless of the amount of the component unit's own total revenues. Webb County was not required to implement GASB 34 until September 30, 2003, but the requirements were implemented as of fiscal year ended September 30, 2002.

BUDGETARY CONTROLS

As the budget officer, the County Judge submits a budget to Commissioners Court in a manner prescribed by state statute. The court can adopt the budget as submitted or propose changes that will require a majority vote of the court to get adopted. The county's fiscal year begins October 1st and ends September 30th, but a different fiscal year period for a Fund may be prescribed by its funding source. Oversight authority and responsibility for county funds rests with Commissioners Court. Fiscal activity is recorded on one mainframe computer that county departments utilize to prepare monthly reports as required by law. The County Auditor has access to the budgetary accounting program and monitors balances before approving disbursements. The Auditor provides monthly financial reports to Commissioners Court and to the Auditor's Board of District Judges.

Beginning with fiscal year 2010-2011, the County Auditor will become the statutory budget officer as a result of the county's population count certified by the 2010 U.S. Census.

CASH MANAGEMENT

County funds are placed on deposit at the officially designated County depository. The County Treasurer has statutory custody, accountability, and investment authority, pursuant to investment policies, of all monies received by the county.

DEBT ADMINISTRATION

The County's property tax rate for the calendar year ending December 31, 2010 was \$.420055 per \$100 of assessed value. The debt service portions of the tax rate are \$.05066 and used to service principal and interest payments on certificates of obligation, general obligation bonds, and equipment lease/purchase obligations.

INTERNAL CONTROLS

Internal controls are the single most important element in the accounting system to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition and that financial records are reliable for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that the cost of internal controls is no greater than the benefit to be derived and that the amount of such costs versus the benefits is based on estimates and decisions made by management. The County's internal controls are regularly examined and changes are adopted when necessary to maintain their effectiveness in safeguarding public funds and assets.

ADMINISTRATIVE SERVICES

Administrative Services administers employee health and life insurance benefits, workers compensation benefits, IRS section 125 Cafeteria Plan, COBRA plan benefits, and Property Casualty and Liability Insurance. There are safety programs to help reduce workers compensation claims and liability exposures. The month of May is recognized as "Health & Safety Month" with training courses in CPR and first aid, health fairs, video presentations about safety in the workplace, and a conference addressing personnel and liability issues. The director employs the services of insurance professionals to better meet the needs of the County. Case management is contracted to an outside entity to contain costs and to encourage employee rehabilitation. Periodic reports on loss control and loss occurrence are provided to Commissioners Court by the Administrative Services director.

PROPRIETARY OPERATIONS

Proprietary Fund types are organized to be self-supporting through user charges of outside parties (Enterprise Fund) or through other departments or agencies primarily within the governing unit (Internal Service Funds). The Webb County Water Utility Fund was initiated in August 1993 as an Enterprise Fund. The County purchased the Rio Bravo Water Plant from the original developer with funds provided by a grant from the Texas Department of Housing and Community Affairs. Special legislation was passed by the State of Texas to statutorily allow the County to operate a water utility system, making it the first County in the state to do so. The Webb County Health Benefits Fund, the Webb County Worker's Compensation Reserve Fund and the Webb County Employees Retiree OPEB Fund are Internal Service Funds.

FIDUCIARY OPERATIONS

Trust and Agency Funds used to record assets held by the County in a trustee capacity or as an agent for others are included in the fiduciary grouping. Webb County has two Fiduciary Trust Funds, and eight Agency Funds which include the District Clerk Fund (Escrow), the County Clerk Fund (Escrow), the Tax Assessor-Collector Fund, the Sheriff Inmate Fund, the District Attorney Hot Check Processing Fund, the District Attorney Pool Forfeiture Fund, Cash Bonds Fund, and the Unclaimed Money Fund.

THE COMMUNITY AND THE ECONOMY

At the center of the primary trade route connecting Canada, the United States and Mexico, the City of Laredo (county seat) offers markets, business opportunities and profit potential which business and industry cannot find anywhere else. Laredo has an annual average of 320 sunny days, mild winters and high summer daytime temperatures with low humidity. Laredo is the U.S. principal port of entry into Mexico, located at the southern most end of IH 35, 154 miles of San Antonio, 145 miles west of the Gulf Coast and 147 miles north of Monterrey, Mexico.

In the 1900's Laredo's population grew three times faster than the State; it created new jobs at a rate twice as fast as the State; and it outpaced the State in terms of per capita income growth. Since the implementation of NAFTA (1994), trade between the U.S. and Mexico has increased by 200 percent. Laredo's port of entry accounts for one third of U.S.-Mexico overland (truck and rail) merchandise trade. Laredo stands today as the largest land port on the United States-Mexico border. New businesses continue to make Laredo their home, capitalizing on the thriving markets on both sides of the border.

Laredo boasts the #1 Wal-Mart in the nation based on sales per square foot. Recently HEB Plus, Hobby Lobby, a second Best Buy, a second Academy Store, TJ Maxx, and three Walgreens have recently opened. These stores along with all the other retail stores are continually trying to attract visitors from Monterrey and Mexico City. Thousands of visitors from Mexico flock to Laredo daily to buy clothing and electronics at half the price it would cost them in Mexico.

At Texas A&M International University, campus facilities are expanding to meet the demands of the growing student population. The University is home to an innovative Ph.D. in International Business that capitalizes on Laredo's historical position as a crossroads of commerce and culture. A fifth international bridge is close to getting a presidential permit for construction in south Laredo. The Laredo Entertainment Center, home to professional ice hockey, has had overwhelming success. Laredo is the seat of a new Catholic Diocese that covers seven counties (11,000 square miles) headquartered at the historic San Agustin Cathedral in downtown Laredo.

CERTIFICATE OF ACHIEVEMENT

Webb County was awarded a "***Certificate of Achievement for Excellence in Financial Reporting***" by the Government Finance Officers Association of the United States and Canada (GFOA) for its Comprehensive Annual Financial Report for the year ended September 30, 2009. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards for preparation of government financial reports.

To be honored with the Certificate of Achievement award, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. The report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Webb County has received a Certificate of Achievement for the last nineteen consecutive years (1991 thru 2009). This year's Comprehensive Annual Financial Report was also prepared to meet with the requirements of the Certificate of Achievement program and will be submitted to GFOA for that consideration.

ACKNOWLEDGEMENTS

Clearly, preparing a report of this dimension is not an easy task. The successful completion could not have been possible without the hard work, dedication, and long hours willingly given by the entire County Auditor's staff. Personal and special appreciation is extended to each of them and most notably to Chief Deputy Auditor Rafael Perez. Particular appreciation is extended to all county officials for their cooperation, particularly to the County Judge and Commissioners. In addition, very sincere and grateful appreciation is extended to the District Judges for the leadership role they provide and for supporting the goals and mission of the office of the Webb County Auditor.

Respectfully submitted,



Leo Flores
Webb County Auditor



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Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Webb County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2009

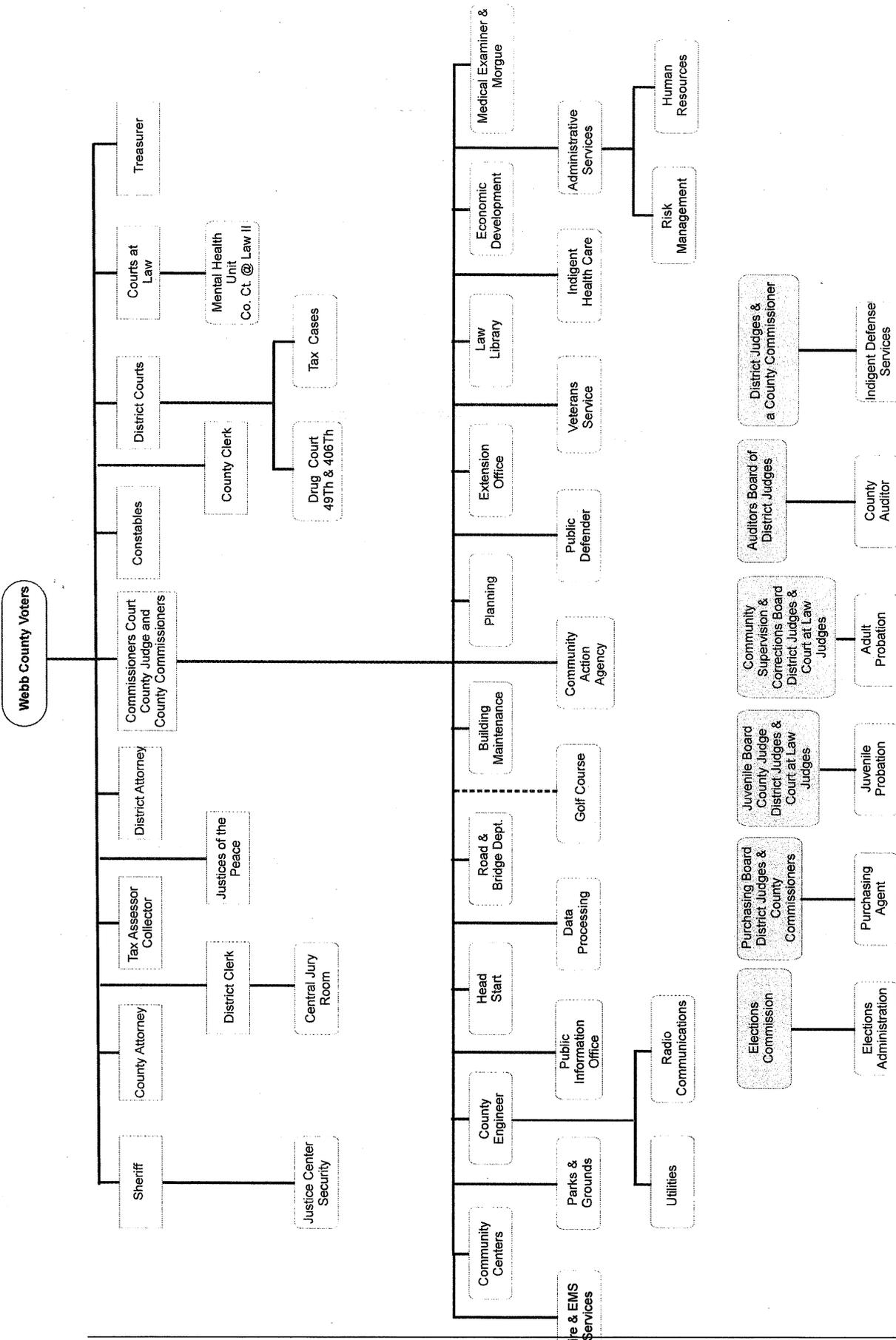
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

COMPREHENSIVE ANNUAL FINANCIAL REPORT
For The Period Ending September 30, 2010



WEBB COUNTY OFFICIALS

COMMISSIONERS COURT

Valdez, Daniel
Sciaraffa, Francisco J.
Tijerina, Rosaura
Garza, Gerardo A.
Canales, Jaime
Martinez, Sergio

County Judge
Commissioner Precinct 1
Commissioner Precinct 2
Commissioner Precinct 3
Commissioner Elect Precinct 4
Commissioner Precinct 4

COURTS OF LAW

Ender, Elma T. Salinas
Gallego, Paul
Garcia, Alfredo, Jr.
Garza, Jesus
Hale, Oscar J., Jr.
Liendo, Hector J.
Liendo, Oscar R.
Lopez, Jose A.
Martinez, Oscar Omar
Morales, Alvino "Ben"
Notzon, Monica Zapata
Rangel, Ricardo
Vasquez, Raul
Veliz, Ramiro, Jr.

341st. Judicial District Judge
Cluster Court Judge
Justice Of The Peace Precinct 3
County Court At Law II Judge
406th. Judicial District Judge
Justice Of The Peace Precinct 1 Place 1
Justice Of The Peace Precinct 1 Place 2
49th. Judicial District Judge
Justice Of The Peace Precinct 4
County Court At Law I Judge
111th. Judicial District Judge Elect
Justice Of The Peace Precinct 2 Place 2
111th. Judicial District Judge
Justice Of The Peace Precinct 2 Place 1

ELECTED OFFICIALS

Alaniz, Isidro R.
Barrera, Patricia A.
Cuellar, Martin
Degollado, Maria Esther
Gutierrez, Manuel
Ibarra, Margie Ramirez
Juarez, Agustin M. "Tino"
Munoz, Annette
Perales, Delia
Ramirez, Anna L. Cavazos
Reyes, Ruben
Rodriguez, Rodolfo

District Attorney
Tax Assessor-Collector
County Sheriff
District Clerk Elect
District Clerk
County Clerk
Constable Precinct 4
Constable Precinct 3
County Treasurer
County Attorney
Constable Precinct 2
Constable Precinct 1

APPOINTED OFFICIALS

Flores, Leo
Mojica, Melissa L.
Moreno, Cecilia May, Ed.D.
Ramirez-Palomo, Rebecca

County Auditor
Chief Juvenile Probation Officer
County Purchasing Agent
Chief Adult Probation Officer

DEPARTMENT HEADS

Alvarado, Jaime F.
Araiza, Gregorio B., III
Cuellar Castillo, J.D., Rosie
Davila, Sara Alicia
Elizondo, Raul R.
Garcia, Alicia H.
Garcia, Mario J.
Gonzales, George L.
Gonzalez, Gilberto
Gutierrez, Jr., Jose R.
Mares, Cynthia
Martinez, Hugo D.
Martinez, Javier. H. Jr.
Medford, Leroy R.
Mickley, Cornel
Molina, Ricardo
Oliveros, Aliza
Salinas, Frank X.
Sanchez, Fitzgerald G., P.E.
Sanchez, Juan L.
Silva, Antonio
Stern, Corinne E. M.D.
Tiffin, Rhonda
Vacant
Vargas, Juan
Villarreal, Oscar L.

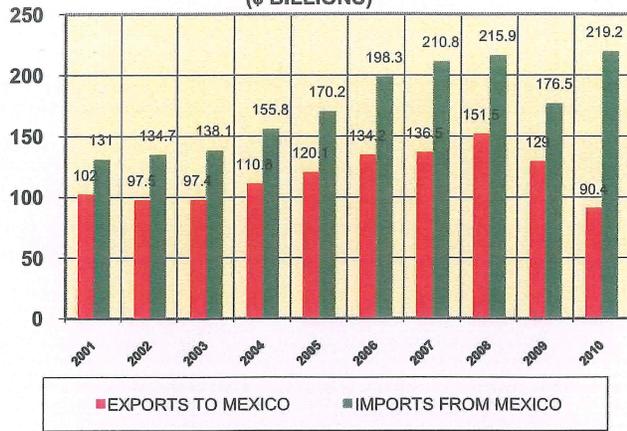
Management Information Systems Director
Santa Teresita Community Center Director
Law Librarian
La Presa Community Center Director
Building Maintenance, Parks & Grounds Director
Larga Vista Community Center Director
Ernesto J. Salinas & Bruni Community Centers Director
County Extension Agent
Rio Bravo Community Center Director
Fred & Anita Bruni Comm Center Director
Administrative Services Director
Public Defender
Community Action Agency Interim Director
Executive Administrator to the County Judge
Indigent Defense Services Director
El Cenizo Community Center Director
Head Start Program Director
Indigent Health Care Director
County Engineer
Public Information Officer
Veteran's Service Officer
Medical Examiner
Planning & Physical Development
Buenos Aires Community Center Director
Economic Development Director
Elections Administrator



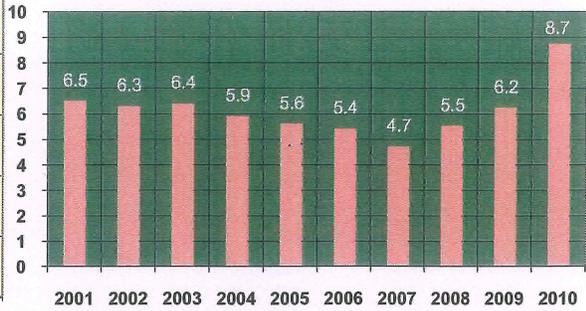
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WEBB COUNTY'S BUSINESS BAROMETER

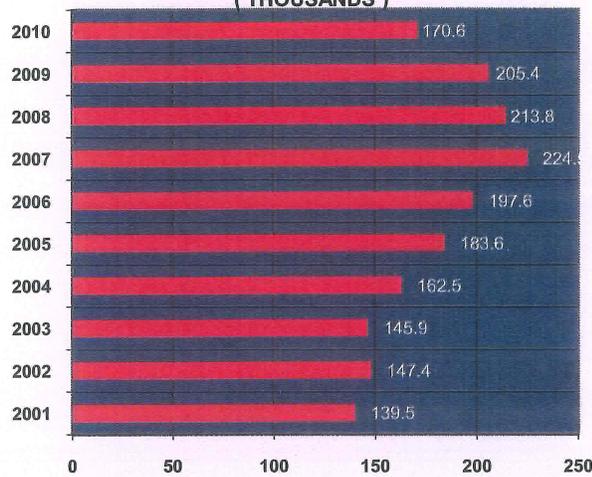
U.S. / MEXICO TRADE
(\$ BILLIONS)



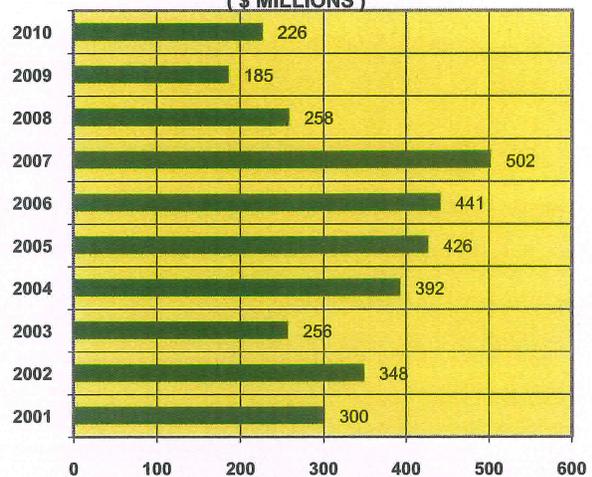
UNEMPLOYMENT RATE



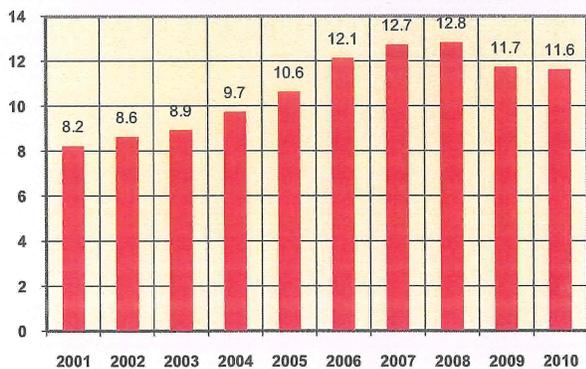
AIRLINE PASSENGERS
(THOUSANDS)



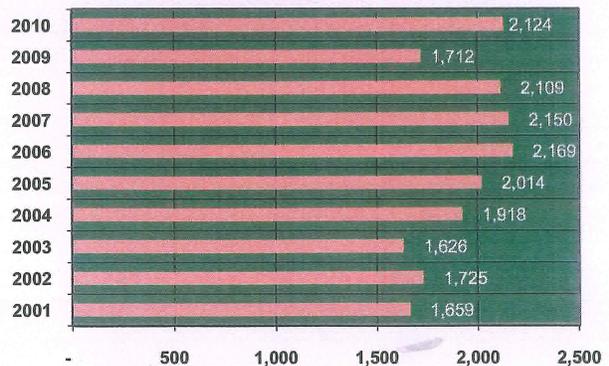
TOTAL BUILDING PERMITS
(\$ MILLIONS)



WEBB COUNTY SALES TAX REBATES



TRUCK SHIPMENTS THROUGH LAREDO
LOADED SHIPMENTS IN THOUSANDS



SOURCE: LAREDO DEVELOPMENT FOUNDATION
2010 Comprehensive Annual Financial Report



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GARZA, MARTINEZ & CO., L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS
107 CALLE DEL NORTE, SUITE 15A
P.O. BOX 2664
LAREDO, TEXAS 78044-2664

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LINDA V. COMPEAN, CPA, MPA
RAMIRO R. MORENO, JR.
RUBY M. CASTAÑEDA
ADRIAN FLORES, JR.
HUGO SALAS, MSA



The CPA. Never Underestimate The Value.®

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INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and Honorable County Commissioners
Webb County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Webb County, Texas, as of and for the year ended September 30, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Webb County, Texas' management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Webb County, Texas, as of September 30, 2010, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

MEMBER: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AND TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

As discussed in Note G to the financial statements, Webb County, Texas, has expended certain federal grant funds in a manner that may have violated certain of the restrictive provisions of the related grants. The possible outcome of these matters, which have been reported to appropriate federal officials, is uncertain at this time. Accordingly, no provision for any liability has been made in the financial statements for possible federal claims for refunds of those grant monies.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2011, on our consideration of Webb County, Texas' 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Webb County, Texas' basic financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, schedules listed in the table of contents, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the provisions of the State of Texas Uniform Grant Management Standards, and is also not a required part of the financial statements. The combining and individual

nonmajor fund financial statements, schedules listed in the table of contents as well as the schedule of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Gaug, Martiny & Co, L.L.P.

Laredo, Texas
March 31, 2011



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MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Webb County, Texas, we offer readers of the County's financial statements, this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2010. Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the Transmittal Letter (beginning on page ix) and the County's financial statements (beginning on page 21).

FINANCIAL HIGHLIGHTS

Highlights for Government-wide Financial Statements

- The assets of the County exceeded its liabilities at the close of the fiscal year 2010 by \$119,001,966 (*total net assets*). Of this amount, \$21,434,420 (*unrestricted net assets*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$2,603,092 (2.2%) from the previous year. The most significant change that led to this increase was operating grants and contributions with an increase of \$7,415,915 (29.2%) from the prior year; the increase is primarily attributable to increased opportunities to federal and state grant opportunities.
- The governmental net assets increased by \$2,792,989 (2.5%) and the business-type net assets decreased by \$189,897 (3.1%) from the previous year. The business-type net assets decrease is primarily attributable to continual operating losses by both Water Utility and Casa Blanca Golf Course enterprise funds.

Highlights for Fund Financial Statements

- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$28,092,295, a decrease of \$3,881,504 from the prior year. The revenues with the most significant changes were an increase of \$6.6 million (or 27.1%) in intergovernmental revenues and a decrease in revenues from investment earnings of \$250,511 (or 56.5%).
- At the end of the current fiscal year, the unreserved-undesignated fund balance for the general fund was \$12,630,624, or 18.7% of total general fund expenditures, approximately \$67.5 million.

Long-Term Debt Highlight

- Webb County entered into a lease-purchase agreement to purchase equipment for the District Attorney's Office in the amount of \$329,067. These notes were issued for the purpose of purchasing a prosecutors software system for the District Attorney's Office to enhance case management, data integration and public access solutions.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management Discussion and Analysis is intended to serve as an introduction to Webb County's basic financial statements. The County's basic financial statements comprise three components: 1) Government-wide financial statements, 2) Fund financial statements and 3) Notes to the basic financial statements. This report also contains other 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 matter similar to the private business sector.

The *Statement of Net Assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the *financial position* of the County is improving or deteriorating. During 2010, the net assets of the County increased by \$2.6 million.

The *Statement of Activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*, thus being consistent with *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies.

The Statement of Net Assets and the Statement of Activities, present information about the two types of County activities:

- **Governmental activities** - All of the County's basic services that are principally supported by property taxes, charges for services, and intergovernmental revenues are considered to be governmental activities. The governmental activities of Webb County include general government, public safety, justice system, health and human services, infrastructure and environmental services, correction and rehabilitation, and community and economic development.
- **Business-type activities** - Other functions of the County that are intended to recover all or a significant portion of their costs through user fees and charges are considered to be business-type activities. This includes the Webb County Water Utility Fund and the Casa Blanca Golf Course.

The government-wide financial statements can be found on pages 21 – 23 of this report.

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds and not the County as a whole. Some funds are required to be established by State law and by bond covenants. However, the County establishes other funds to help it control and manage money for particular purposes or to show that it is meeting the requirements for the use of certain taxes, grants, and other money. The County's three categories of funds – *governmental, proprietary and fiduciary* use different accounting approaches.

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

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

The County maintains 182 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, which is considered to be major fund. Information for the other 181 governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *schedules* elsewhere in this report.

The basic governmental fund financial statements can be found on pages 24 - 27 of this report.

Proprietary Funds - The County maintains two different types of proprietary funds, enterprise and internal service funds. *Enterprise Funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses an enterprise fund to account for its Water Utility operations and Casa Blanca Golf Course operations. *Internal Service Funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for support services provided to other departments, which includes the employees' health benefits, worker compensation funds and Employees Retiree OPEB Fund. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Conversely, both internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements elsewhere* in this report.

The basic proprietary fund financial statements can be found on pages 28 - 31 of this report.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The County's fiduciary activities are reported in separate Statements of Fiduciary Net Assets and Changes in Fiduciary Net Assets. 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.

The basic fiduciary fund financial statements can be found on pages 32 - 33 of this report.

Notes to the Financial Statements: The notes provide additional information that is essential to fully understand the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on page 35 of this report.

Required Supplementary Information: In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. This includes a schedule concerning the County's progress in funding its obligation to provide pension benefits to county employees, and budgetary comparison schedules for the general fund.

Other Information: The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The government-wide financial analysis focuses on the net assets and changes in net assets of the County's governmental and business-type activities. As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. As the following table demonstrates, the County's assets exceeded its liabilities by \$119,001,966 at September 30, 2010.

Webb County's Net Assets
(in Thousands)

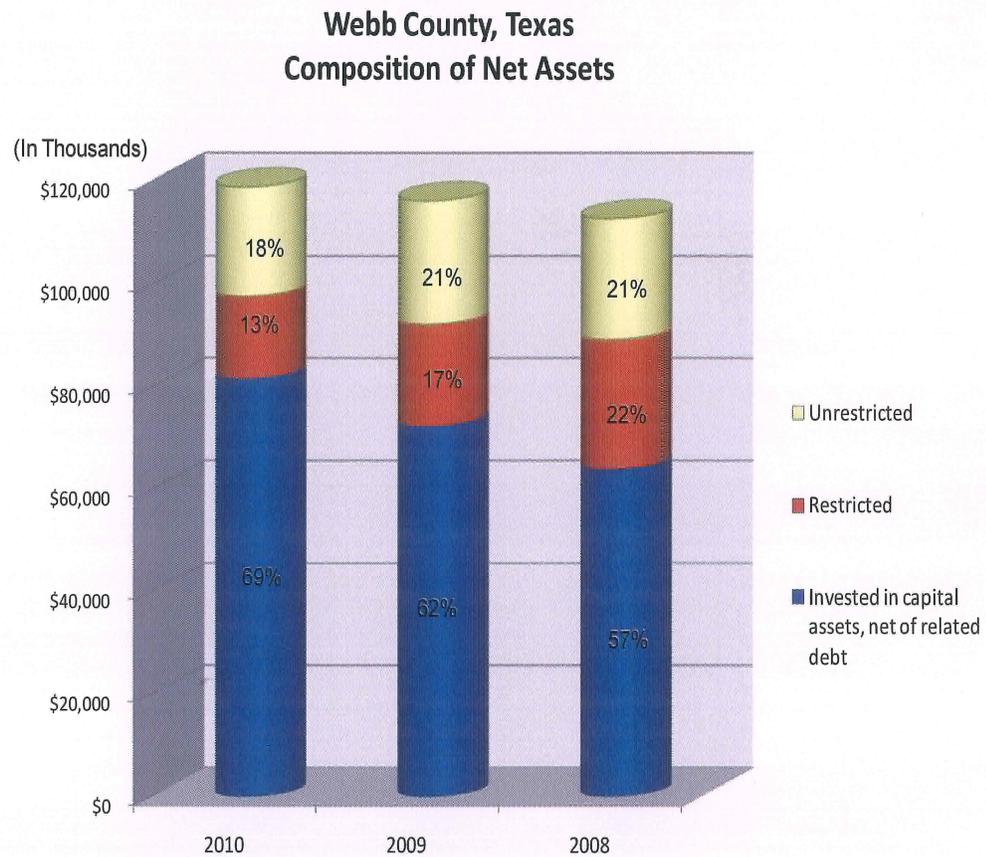
	Governmental		Business-type		Total	
	Activities		Activities			
	2010	2009	2010	2009	2010	2009
Current and other assets	\$ 60,789	\$ 64,961	\$ (1,184)	\$ (662)	\$ 59,605	\$ 64,299
Capital Assets	137,494	133,126	14,714	15,159	152,208	148,285
Total assets	198,283	198,087	13,530	14,497	211,814	212,584
Long-term liabilities outstanding	69,618	64,819	7,378	7,283	76,996	72,101
Other liabilities	15,558	23,018	258	1,130	15,815	24,148
Total liabilities	85,176	87,837	7,636	8,413	92,812	96,249
Net assets:						
Invested in capital assets, net of related debt	74,261	65,271	7,464	7,145	81,725	72,416
Restricted	15,254	19,108	588	670	15,842	19,777
Unrestricted	23,592	25,872	(2,157)	(1,730)	21,434	24,142
Total net assets	\$ 113,107	\$ 110,250	\$ 5,895	\$ 6,085	\$ 119,002	\$ 116,335

By far, the largest portion of the County's net assets, \$81,725,240 (68.7%) reflects investment in buildings, vehicles, equipment, infrastructure and construction and infrastructure in progress, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, \$15,842,306 (13.3%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* \$21,434,420 (18.0%) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Webb County as a whole is able to report positive balances in all three categories (invested in capital assets - net of related debt, restricted and unrestricted) of net assets.

The following chart represents the composition of net assets for Webb County as a whole for the past three years.



The following table demonstrates the County's net assets increased by \$2,603,092 from the prior year.

Webb County, Texas
Changes in Net Assets
(in Thousands)

	Governmental		Business-type		Total	
	Activities		Activities			
	2010	2009	2010	2009	2010	2009
REVENUES						
Program revenues:						
Charges for services	\$ 15,374	\$ 13,933	\$ 2,487	\$ 2,435	\$ 17,861	\$ 16,368
Operating grants and contributions	32,770	25,354			32,770	25,354
Capital grants and contributions	1,917	2,298			1,917	2,298
General revenues:						
Property taxes	56,413	57,652			56,413	57,652
Other taxes	12,543	12,349			12,543	12,349
Other	1,903	2,572	1	11	1,904	2,584
Total Revenues	\$ 120,920	\$ 114,159	\$ 2,488	\$ 2,446	\$ 123,408	\$ 116,605
EXPENSES						
Program activities						
Primary government:						
Governmental activities:						
General Government	\$ 18,949	\$ 19,529			\$ 18,949	\$ 19,529
Public Safety	16,126	14,719			16,126	14,719
Justice System	28,545	25,812			28,545	25,812
Health and Human Services	22,635	19,079			22,635	19,079
Infrastructure and Environmental Services	7,580	7,940			7,580	7,940
Correction and Rehabilitation	17,279	17,551			17,279	17,551
Community and Economic Development	3,646	3,185			3,646	3,185
Interest on Long-term Debt	2,892	3,084			2,892	3,084
Business-type Activities						
Webb County Enterprise Funds			\$ 3,153	\$ 3,183	3,153	3,183
Total Expenses	\$ 117,652	\$ 110,900	\$ 3,153	\$ 3,183	\$ 120,805	\$ 114,082
Increase (decrease) in net assets						
before transfers	\$ 3,268	\$ 3,259	\$ (665)	\$ (737)	\$ 2,603	\$ 2,523
Special Items:						
Loss on Acquisition of Assets						
Transfers	(475)	(2,332)	475	2,332		
Increase in net assets	\$ 2,793	\$ 928	\$ (190)	\$ 1,595	\$ 2,603	\$ 2,523
Net assets - beginning of year (restated)	110,314	109,323	6,085	4,490	116,399	113,812
Net assets - end of year	\$ 113,107	\$ 110,250	\$ 5,895	\$ 6,085	\$ 119,002	\$ 116,335

During the current fiscal year, the County's total revenues increased by \$6,803,461 (5.8%) and total expenses increased by approximately \$6.7 million (5.9%). Total revenues for this year were more than total expenses resulting in an increase in *total net*

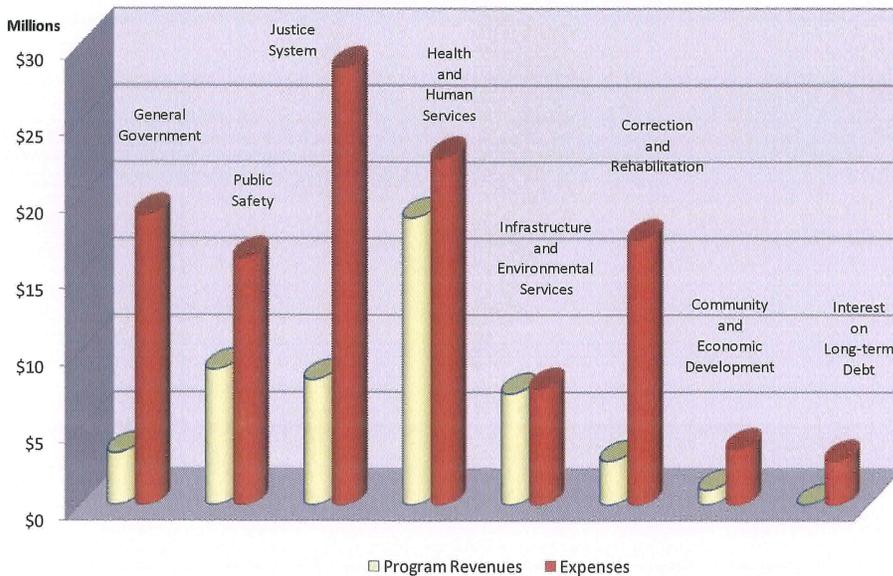
assets of \$2,603,092. Most of the growth reflects an increase in revenues from operating grants and contributions as compared to the previous year in the amount of \$7.4 million which is attributable to the increase in funding opportunities.

Governmental Activities

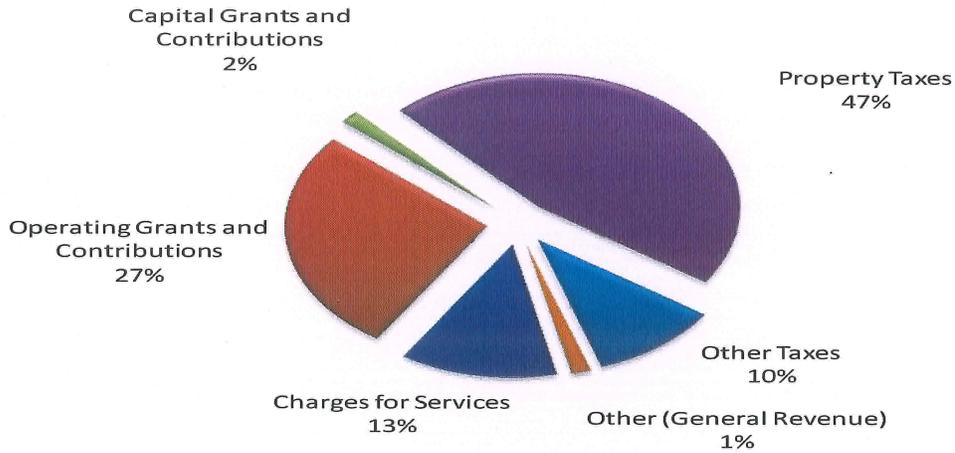
Governmental activities increased the County’s net assets by \$2,792,989, resulting in 107.3% of the total growth in net assets as business-type activities decreased net assets by 7.3%. Key elements of this increase are as follows:

- Property taxes levied for general purposes and debt service decreased by \$1,239,184 (2.1%) from the previous fiscal year. The decrease in revenues is the result of a decrease in assessed taxable property values according to the Webb County Appraisal District.
- Operating Grants and Contributions increased by \$7,415,915 (29.2%) from the previous fiscal year. The Health and Human Services function was the function with the most significant changes with an increase of \$4.4 million (31.2%) compared from prior year. In addition, the Public Safety function reported an increase of \$1.5 million (61.6%).
- Revenues from charges for services increased by \$1,441,064 (10.3%). The most significant changes were increases for public safety function by approximately \$2.7 million. This is attributable to Federal forfeitures received by the District Attorney and Sheriff Offices in the amount of \$1.4 million and \$1.9 million, respectively.
- Expenses of governmental activities increased by \$6.7 million which is a 6.1% increase from the prior year; which is primarily attributable to the increasing cost of Justice System function with \$2.7 million increase and the expenses incurred for the Health and Human Services function with an increase of \$3.6 million.

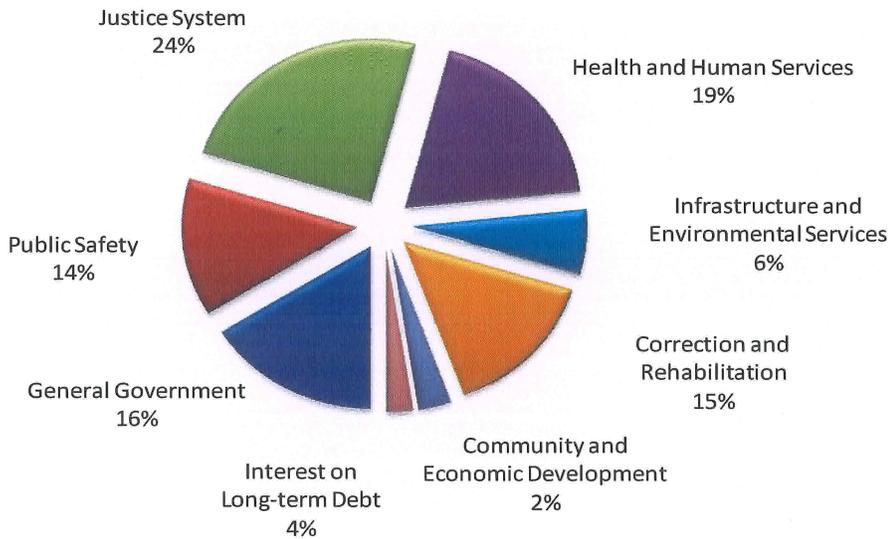
Program Revenue and Expense- Governmental Activities



Revenues by Source - Governmental Activities



Expenses by Function - Governmental Activities

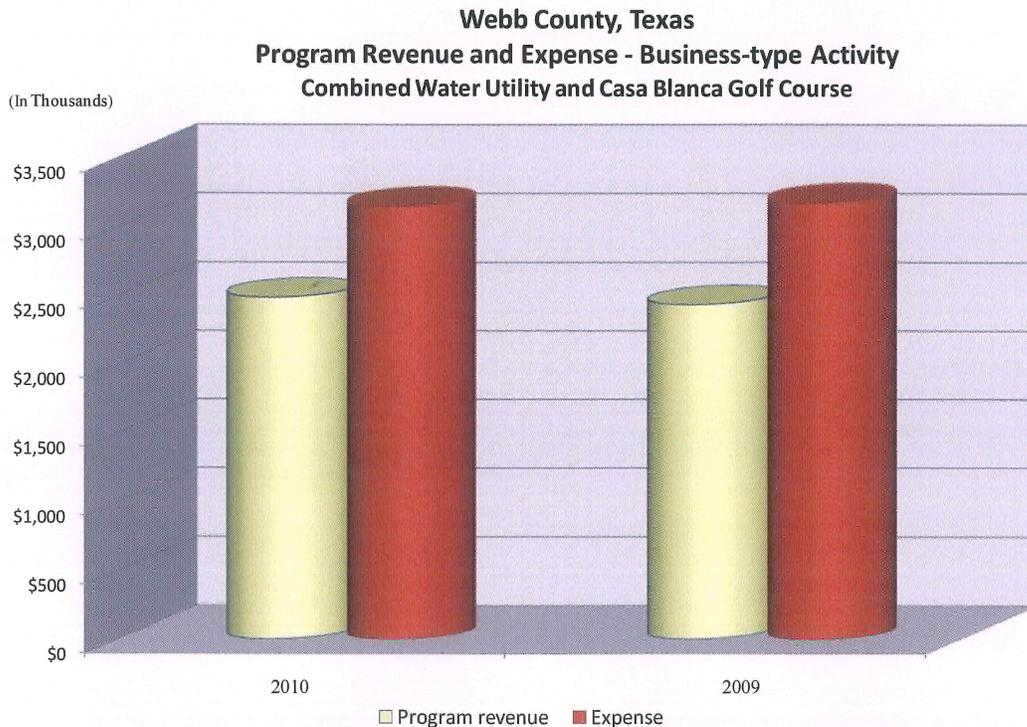


Business-type Activities

Business-type activities decreased the County's net assets by \$189,987 and had an ending net asset balance of \$5,894,765. Key elements of the current year ending net asset balance are as follows:

- Charges for services increased by \$52,302 (2.1%), as compared to the cost of operating expenses resulting in a current year decrease in net assets before transfers of \$664,847.
- The Casa Blanca Golf Course resulted with a loss before contributions and transfers of \$234,094.
- The Water Utility enterprise fund resulted in a loss before contributions and transfers of \$451,528. The most significant contribution to the loss was the non-operating interest expense of \$349,790.

The following charts represent the fiscal year trends for the business-type activity two enterprise funds.



FINANCIAL ANALYSIS OF THE COUNTY'S MAJOR FUNDS

As noted earlier, Webb County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental 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 financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$28,092,295, a decrease of \$3,881,504 from the prior year.

The **General Fund** is the chief operating fund of the County. At the end of the current fiscal year, unreserved balance of the General Fund was \$12,645,850, while the total fund balance was \$12,838,073. As a measure of the General Fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance represents 18.7 % of total General Fund expenditures.

The Fund Balance of the Webb County's General Fund decreased by \$173,557 from the previous fiscal year. Key differences between last year's General Fund activities and this year's include:

- Charges for services decreased by \$816,540 (17%) from the previous year. The most significant changes were a decrease of \$344,015 (or 74%) for fees collected from the issuance of U.S. passports and a decrease motor sales tax by \$592,111 (or 63%) as compared to previous year.
- Intergovernmental revenues decreased by \$376,805 (17%) from the previous year. This represents a decrease of \$327,063 (or 28%) for revenues collected from federal prisoners. Webb County negotiated a new inmate daily per diem rate to counterbalance the decrease in inmate population from \$1.00 to \$1.50 with Correctional Corporation of America and from \$56.84 to \$62.50 with the U.S. Marshalls, effective 06/28/2010 and 10/25/2010 respectively.
- Other financing sources increased by \$1.1 million from the previous year, which is the net effect of transfers in and transfers out.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

- The combined total *net assets* for the two enterprise funds at year end totaled \$5,763,751.
- The Water Utility Fund net assets at year end totaled \$5,201,465. Of this amount, 124.2% is invested in capital assets net of related debt. Although charges for services increased by \$86,484 from the previous year; current year operations resulted in operating loss of \$102,956. The operating loss can be attributed to current year depreciation and amortization expenses of \$361,486 and \$22,537, respectively.
- The Casa Blanca Golf Course net assets at year end totaled \$562,286. Of this amount, 178.6% is invested in capital assets net of related debt. The operating loss for the year was \$176,691. Part of the operating loss can be attributed to current year depreciation and amortization expenses of \$126,974 and \$292, respectively.

GENERAL FUND BUDGETARY HIGHLIGHTS

At year end, general fund expenditures were less than budget estimates by \$3,034,558. General fund revenues were also less than budgeted estimates by \$1,722,376 resulting in a positive variance of \$1,312,182. The most significant variance was in the justice system expenditures with a \$999,851 positive variance; this variance was due to a County wide ordinance to continue to save on operating expenditures by freezing positions. In contrast, intergovernmental revenues were less than budgeted estimates by \$1.1 million. The current ad valorem property taxes shortfall of \$18,278 can be attributed to a budget reduction of \$1.6 million compared from previous year.

In addition, the Webb County Commissioner's Court approved transfers between functions which had no effect in the total appropriated budget. Budget transfers were made to increase capital outlay by \$87,127.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental and business type activities as of September 30, 2010, amounted to \$152,208,035 (net of accumulated depreciation). The total increase in the County's net investment in capital asset for the current fiscal year was 2.65%. The investments in capital assets include land, infrastructure, infrastructure-in-progress, buildings, equipment, furniture and construction in progress.

Major capital asset events during the current fiscal year included the following:

- The Old Water Plan Demolition infrastructure project with a cost of \$793,579. This project was for the reconstruction of clay lined Reservoir of the Webb County Regional Water Treatment Plant and the demolition and proper disposal of the old water treatment plant on the existing site.

- A building was purchased from Webb County Title and Abstract to be used by the Webb County Indigent Health Care Department and Webb County Engineering Department for a cost of \$1,208,550.
- The purchase of 6 buses totaled \$464,572, mostly funded by ARRA awards of which 4 buses were for the Community Action Agency Rural Transportation Program and 2 buses for the Head Start Program. In addition vehicle purchases amounted to \$2.6 million, funded mostly by forfeiture funds, grants and bonds money.
- Also, a new surveillance sky watch tower and mobile tower from Operation Stonegarden grant for a cost of \$344,636. This equipment is used by the Sheriff Department for the purpose of public safety by enhancing its capabilities for potential threats.
- North Side International Park, a construction in progress project, for a cost of \$285,341 is being funded with bonds money.

Webb County's Capital Assets
(net of depreciation)
(in Thousands)

	<u>Governmental</u>		<u>Business-type</u>		<u>Total</u>	
	<u>Activities</u>		<u>Activities</u>			
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Capital assets, not being depreciated:						
Land and improvements	\$ 8,652	\$ 8,647	\$ 1,791	\$ 1,791	\$ 10,443	\$ 10,438
Infrastructure in progress	7,540	9,717	-	576	7,540	10,293
Construction in progress	1,797	14,784	-	-	1,797	14,784
Total capital assets, not being depreciated	<u>17,989</u>	<u>33,147</u>	<u>1,791</u>	<u>2,367</u>	<u>19,780</u>	<u>35,515</u>
Capital assets, being depreciated, net:						
Infrastructure	45,633	41,549	11,694	11,419	57,327	52,968
Buildings	64,390	52,042	558	583	64,948	52,624
Furniture, fixtures and equipment	9,482	6,388	671	790	10,153	7,178
Total capital assets, being depreciated, net	<u>119,505</u>	<u>99,979</u>	<u>12,923</u>	<u>12,792</u>	<u>132,428</u>	<u>112,770</u>
Total	<u>\$ 137,494</u>	<u>\$ 133,126</u>	<u>\$ 14,714</u>	<u>\$ 15,159</u>	<u>\$ 152,208</u>	<u>\$ 148,285</u>

Additional information on the County's capital assets can be found in note IV-C of this report.

Debt Administration

At the end of the current fiscal year, the County had total bond debt outstanding of \$70,144,000. The governmental bond debt is payable from the levy of a direct ad valorem tax on all taxable property located within the County and the business-type debt is payable from Webb County Water Utility self-supporting fees and Casa Blanca Golf

Course fees. The County's debt total decreased by \$5,303,414 (7.0%) from the previous fiscal year.

New borrowing during the year was \$329,067 in Lease Purchase agreements for the governmental activities. These notes were issued for the purpose of purchasing a prosecutors software system for the District Attorney's Office to enhance case management, data integration and public access solutions.

Webb County's Outstanding Debt

General Obligation

(in Thousands)

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Certificates of obligation	27,934	29,560	1,410	1,604	29,344	31,164
Limited tax refunding bonds	27,261	29,508	2,487	2,695	29,748	32,202
Limited tax improvement bonds	6,190	6,680			6,190	6,680
Other lending requirements	1,847	2,108	3,354	3,633	5,201	5,740
Total	\$ 63,232	\$ 67,855	\$ 7,250	\$ 7,931	\$ 70,483	\$ 75,786

The presently outstanding ad valorem tax supported debt of Webb County has an underlying rating of "Aa3" by Moody's, "AA-" by Standard & Poor's and Fitch (Certificates of Obligations, Series 2010).

Texas Statutes limit the amount of general obligation debt a government entity may issue up to 25% of its total assessed value of real property. The current debt limitation for the County of Webb is \$3,432,000,000 which is significantly in excess of the County's outstanding general obligation debt.

Additional information on the County's long-term debt can be found in note IV-G of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The following economic factors were known as of the printing of this report:

- The United States 2010 Census Data counted a total population for Webb County at 250,304, which is an increase of 29.6% from 2000 Census Data.

- The calendar year 2010 unemployment rate for the County of Webb was at 8.1%, which is an increase from a rate of 7.6% a year ago. Webb County's unemployment rate was still higher than Texas rate of 8.0% and lower than national average rate of 9.6%.
- Webb County employer's retirement contribution rate increased from 9.51% to 9.62% effective January 1, 2011. The employee contribution rate will remain at 6%.
- The real property assessed value for calendar year 2010 increased by \$198,000,000 1.46% from the previous calendar year.
- On November 2010, Webb County issued \$6,795,000 in Certificates of Obligation, Series 2010 and \$18,425,000 in Limited Tax Refunding Bonds, Series 2010.
- On January 20, 2011, Texas Department of Housing and Community Affairs deobligated all funding under the ARRA-Weatherization Assistance Program contract in accordance with the provisions of 10 TAC §5.903.

All of these factors were considered in preparing the Webb County's budget for the 2011 fiscal year.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Webb County Auditor's Office, 1110 Washington Street, Suite 201, Laredo, Texas 78040 or call (956) 523-4016. This report can also be found on the County's website at www.webbcountytx.gov.



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**Webb County, Texas
Statement of Net Assets
September 30, 2010**

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 37,725,304	\$ 762,874	\$ 38,488,178
Receivables	12,309,658	195,154	12,504,812
Internal Balances	2,475,931	(2,475,931)	-
Due from Other Governmental Agencies	7,224,947	-	7,224,947
Inventories	207,484	40,516	248,000
Other assets	846,134	293,423	1,139,557
Capital Assets, not being depreciated:			
Land and improvements	8,652,228	1,791,061	10,443,289
Infrastructure in progress	7,539,791	-	7,539,791
Construction in progress	1,797,007	-	1,797,007
Capital Assets, being depreciated:			
Infrastructure	90,998,063	13,594,506	104,592,569
Buildings	99,181,143	879,672	100,060,815
Equipment and Furniture	39,744,898	1,636,222	41,381,120
Less: Accumulated Depreciation	(110,419,469)	(3,187,086)	(113,606,555)
Total Capital Assets	<u>137,493,661</u>	<u>14,714,375</u>	<u>152,208,036</u>
Total Assets	<u><u>198,283,119</u></u>	<u><u>13,530,411</u></u>	<u><u>211,813,530</u></u>
LIABILITIES			
Accounts payable and accrued expenses	13,369,395	254,150	13,623,545
Due to other governmental agencies	1,864,368	-	1,864,368
Unearned revenue	323,748	3,585	327,333
Long-term liabilities			
Due within one year			
Bonds, capital leases and contracts	5,440,301	681,802	6,122,103
Accrued interest	366,825	50,196	417,021
Compensated absences	1,609,590	18,917	1,628,507
Claims and judgments	1,041,670	-	1,041,670
Due in more than one year			
Bonds, capital leases and contracts	57,791,998	6,568,695	64,360,693
Compensated absences	1,606,318	37,004	1,643,322
Claims and judgments	206,024	-	206,024
OPEB liability	1,555,681	21,297	1,576,978
Total liabilities	<u>85,175,918</u>	<u>7,635,646</u>	<u>92,811,564</u>
NET ASSETS			
Invested in capital assets, net of related debt	74,261,362	7,463,878	81,725,240
Restricted for:			
Capital projects	6,949,981	163,804	7,113,785
Debt service	1,868,045	424,280	2,292,325
Legislative	6,436,196	-	6,436,196
Unrestricted	23,591,617	(2,157,197)	21,434,420
Total net assets	<u>\$ 113,107,201</u>	<u>\$ 5,894,765</u>	<u>\$ 119,001,966</u>

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Activities
For the Year Ended September 30, 2010

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenue Operating Grants and Contributions</u>
Primary government			
Governmental Activities			
General Government	18,948,883	\$ 2,272,797	\$ 1,106,849
Public Safety	16,125,721	4,717,582	4,091,108
Justice System	28,545,284	4,298,777	3,842,725
Health and Human Services	22,634,805	34,567	18,655,789
Infrastructure and Environmental Services	7,579,992	3,923,133	1,393,980
Correction and Rehabilitation	17,278,819	127,230	2,718,118
Community and Economic Development	3,646,297	-	961,706
Interest on Long-term debt	2,892,291	-	-
Total governmental activities	<u>117,652,092</u>	<u>15,374,086</u>	<u>32,770,275</u>
Business-type activities			
Webb County Water Utility	2,267,954	1,835,983	-
Casa Blanca Golf Course	885,247	651,090	-
Total business-type activities	<u>3,153,201</u>	<u>2,487,073</u>	<u>-</u>
Total primary government	<u><u>120,805,293</u></u>	<u><u>17,861,159</u></u>	<u><u>32,770,275</u></u>

General revenues:

Taxes:

Property taxes, levied for general purposes

Property taxes, levied for debt service

Hotel Motel occupancy tax

Sales and miscellaneous tax

Unrestricted investment earnings

Miscellaneous

Transfers

Total general revenues, special items, and transfers

Change in net assets

Net assets - beginning, restated

Net assets - ending

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Assets

<u>Capital Grants and Contributions</u>	<u>Primary Government</u>		<u>Total</u>
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	
\$ -	\$ (15,569,237)		\$ (15,569,237)
-	(7,317,031)		(7,317,031)
-	(20,403,782)		(20,403,782)
-	(3,944,449)		(3,944,449)
1,916,664	(346,215)		(346,215)
-	(14,433,471)		(14,433,471)
-	(2,684,591)		(2,684,591)
-	(2,892,291)		(2,892,291)
<u>1,916,664</u>	<u>(67,591,067)</u>		<u>(67,591,067)</u>
-		(431,971)	(431,971)
-		(234,157)	(234,157)
-		(666,128)	(666,128)
<u>1,916,664</u>	<u>(67,591,067)</u>	<u>(666,128)</u>	<u>(68,257,195)</u>
	48,775,967	-	48,775,967
	7,637,109	-	7,637,109
	414,277	-	414,277
	12,128,831	-	12,128,831
	235,330	1,281	236,611
	1,667,492	-	1,667,492
	(474,950)	474,950	-
	<u>70,384,056</u>	<u>476,231</u>	<u>70,860,287</u>
	2,792,989	(189,897)	2,603,092
	110,314,212	6,084,662	116,398,874
<u>\$ 113,107,201</u>	<u>\$ 5,894,765</u>		<u>\$ 119,001,966</u>

**Webb County, Texas
Balance Sheet
Governmental Funds
September 30, 2010**

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and investments	\$ 14,709,100	\$ 15,854,134	\$ 30,563,234
Taxes receivable, net	8,662,052	1,446,531	10,108,583
Due from other funds	16,877,863	8,992,616	25,870,479
Receivable from other governments	1,638,276	4,475,666	6,113,942
Other receivables	360,922	88,796	449,718
Inventories	192,223	15,261	207,484
Other assets	24,088	17,023	41,111
Total assets	42,464,524	30,890,027	73,354,551
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	3,467,362	2,727,533	6,194,895
Due to other funds	13,098,668	9,557,237	22,655,905
Payable to other governments	329,851	3,260	333,111
Deferred revenue	8,141,574	1,673,723	9,815,297
Other accrued expenditures	2,759,908	1,276,605	4,036,513
Other payables	1,829,088	397,447	2,226,535
Total liabilities	29,626,451	15,635,805	45,262,256
 Fund balances:			
Reserved for:			
Inventories	192,223	15,261	207,484
Debt service	-	985,670	985,670
Capital projects	-	12,062,252	12,062,252
Special revenues	-	5,898,986	5,898,986
Unreserved, reported in:			
Designated for buildings repairs	15,226	-	15,226
Undesignated - General Fund	12,630,624	-	12,630,624
Undesignated - Debt service	-	882,375	882,375
Undesignated - Capital projects	-	(5,112,271)	(5,112,271)
Undesignated - Special revenues	-	521,949	521,949
Total fund balances	12,838,073	15,254,222	28,092,295
Total liabilities and fund balances	\$ 42,464,524	\$ 30,890,027	\$ 73,354,551

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets
September 30, 2010

Total fund balance, governmental funds \$ 28,092,295

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.

Add - capital assets	247,829,063
Deduct - accumulated depreciation	(110,335,401)

Certain other long-term assets are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.

Taxes receivables, deferred	9,491,549
Accounts receivables and fines, net	1,331,110

The assets and liabilities of certain internal service funds are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Assets.

2,708,594

Some liabilities, (such as Notes Payable, Capital Lease Contract Payable, Long-term Compensated Absences, and Bonds Payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Assets.

Add - bond discounts	135,184
Add - Deferred Amount for Refunding	508,937
Add - bond issuance cost	805,023
Deduct - bonds payable	(63,621,557)
Deduct - accrued interest on bonds payable	(366,825)
Deduct - bond premiums	(254,863)
Deduct - accrued compensated absences	(3,215,908)

Net Assets of Governmental Activities in the Statement of Net Assets	\$ 113,107,201
----------------------------------------------------------------------	----------------

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2010

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES			
Property Taxes	\$ 47,844,277	\$ 8,735,442	\$ 56,579,719
Sales and miscellaneous taxes	11,962,256	414,277	12,376,533
Fees and fines	282,319	5,686,221	5,968,540
Intergovernmental	1,780,914	29,085,541	30,866,455
Charges for services	4,115,644	3,740,487	7,856,131
Investment earnings	148,864	43,864	192,728
Miscellaneous	321,030	1,289,051	1,610,081
Grant matching	-	3,685,210	3,685,210
Total revenues	<u>66,455,304</u>	<u>52,680,093</u>	<u>119,135,397</u>
EXPENDITURES			
Current:			
General government	16,015,323	983,288	16,998,611
Public safety	10,031,363	4,605,832	14,637,195
Justice system	21,746,520	4,210,057	25,956,577
Health and human services	3,803,275	17,262,736	21,066,011
Infrastructure and environmental services	159,968	6,659,305	6,819,273
Corrections and rehabilitation	13,546,357	2,968,639	16,514,996
Community and economic development	2,109,056	2,061,745	4,170,801
Debt Service:			
Principal	-	4,990,210	4,990,210
Interest and other charges	-	2,824,413	2,824,413
Capital outlay	86,247	9,812,104	9,898,351
Total Expenditures	<u>67,498,109</u>	<u>56,378,329</u>	<u>123,876,438</u>
Excess (deficiency) of revenues over expenditures	<u>(1,042,805)</u>	<u>(3,698,236)</u>	<u>(4,741,041)</u>
OTHER FINANCING SOURCES (USES)			
Capital leases issued	-	329,067	329,067
Transfers in	1,470,248	4,817,298	6,287,546
Transfers out	(601,000)	(5,161,496)	(5,762,496)
Proceeds from sale of equipment	-	5,420	5,420
Total other financing sources and uses	<u>869,248</u>	<u>(9,711)</u>	<u>859,537</u>
Net change in fund balances	(173,557)	(3,707,947)	(3,881,504)
Fund balances - beginning, Restated	13,011,630	18,962,169	31,973,799
Fund balances - ending	<u>\$ 12,838,073</u>	<u>\$ 15,254,222</u>	<u>\$ 28,092,295</u>

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2010

Net change in fund balances - total governmental funds: \$ (3,881,504)

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period. This is the amount by which capital outlays \$10,361,295 exceeded depreciation \$5,993,641 in the current period.	4,367,654
Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain or (loss) on the sale of the assets. Thus, the change in net assets differs from the change in fund balance by the cost of the asset sold.	-
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned.	1,737,741
Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. Also, governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas this amounts are deferred and amortized in the statement of activities. This is the amount by which proceeds exceeded repayments.	
Debt issued:	
Capital leases issued	(329,067)
Repayments	
Principal payments	4,990,210
Amortization of Issuance Cost, Premiums, Discounts and Deferred Amount on Refunding	(164,042)
Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:	
Accrued interest not reflected on Governmental funds	26,973
Changes in inventory	(13,762)
Bad debt expenses	(2,551,008)
Compensated absences	(79,995)
Internal service funds are used by management to charge the costs of certain activities, such as employees' health benefits and the workers' compensation, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities.	(1,310,211)
Change in net assets of governmental activities	<u><u>\$ 2,792,989</u></u>

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Net Assets
Proprietary Funds
September 30, 2010

	Business Type Activities Enterprise Funds			Governmental Activities
	(Non-Major Fund)			Internal Service Funds
	<u>Water Utility</u>	<u>Casa Blanca Golf Course</u>	<u>Total</u>	
ASSETS				
Current assets:				
Cash and investments	\$ 592,721	\$ 170,152	\$ 762,873	\$ 7,162,068
Accounts Receivable, net	193,727	1,427	195,154	-
Deferred charges	286,597	6,826	293,423	-
Due from other funds	57,815	2	57,817	1,827,163
Inventories	21,179	19,336	40,515	-
Total current assets	<u>1,152,039</u>	<u>197,743</u>	<u>1,349,782</u>	<u>8,989,231</u>
Non-current assets:				
Capital Assets:				
Land and improvements	216,295	1,574,766	1,791,061	-
Infrastructure	12,846,879	-	12,846,879	-
Utility System	747,627	-	747,627	-
Buildings	574,357	305,315	879,672	-
Equipment and furniture	947,853	688,369	1,636,222	84,068
Less Accumulated depreciation	(2,736,526)	(450,560)	(3,187,086)	(84,068)
Total non-current assets	<u>12,596,485</u>	<u>2,117,890</u>	<u>14,714,375</u>	<u>-</u>
Total assets	<u><u>13,748,524</u></u>	<u><u>2,315,633</u></u>	<u><u>16,064,157</u></u>	<u><u>8,989,231</u></u>

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Net Assets
Proprietary Funds
September 30, 2010

	Business Type Activities			Governmental
	Enterprise Funds			Activities
	(Non-Major Fund)			
	<u>Water Utility</u>	<u>Casa Blanca Golf Course</u>	<u>Total</u>	<u>Internal Service Funds</u>
LIABILITIES				
Current Liabilities:				
Accounts payable	54,220	38,767	92,987	911,449
Salaries payable	45,422	-	45,422	-
Accrued interest payable	47,272	2,924	50,196	-
Due to other funds	2,072,361	592,398	2,664,759	2,434,798
Other accrued expenses	113,988	1,754	115,742	-
Deferred revenue	-	3,585	3,585	-
Compensated absences	18,917	-	18,917	-
Capital lease obligation	-	108,995	108,995	-
Claims and judgments	-	-	-	1,041,670
Bonds, notes and loans payable	448,644	124,163	572,807	-
Total current liabilities	<u>2,800,824</u>	<u>872,586</u>	<u>3,673,410</u>	<u>4,387,917</u>
Non-current liabilities:				
Compensated absences	37,004	-	37,004	-
Capital lease obligation	-	254,531	254,531	-
Claims and judgments	-	-	-	206,024
OPEB Liabilities	21,297	-	21,297	1,555,681
Bonds, notes and loans payable	5,687,934	626,230	6,314,164	-
Total non-current liabilities	<u>5,746,235</u>	<u>880,761</u>	<u>6,626,996</u>	<u>1,761,705</u>
Total liabilities	<u>8,547,059</u>	<u>1,753,347</u>	<u>10,300,406</u>	<u>6,149,622</u>
NET ASSETS				
Invested in capital assets, net of related debt	6,459,907	1,003,971	7,463,878	-
Restricted for debt service	424,280	-	424,280	-
Restricted for capital projects	-	163,804	163,804	-
Unrestricted	(1,682,722)	(605,489)	(2,288,211)	2,839,609
Total net assets	<u>\$ 5,201,465</u>	<u>\$ 562,286</u>	<u>\$ 5,763,751</u>	<u>\$ 2,839,609</u>
Adjustment to reflect the consolidation of internal service fund activities related to the Water Utility Fund.			131,014	
Net assets of business-type activities			<u>\$ 5,894,765</u>	

The assets and liabilities of certain internal service funds are not included in the fund financial statement, but are included in the Business Activities of the Statement of Net Assets.
Total net assets per Government-Wide financial statements

Webb County, Texas
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended September 30, 2010

	Business Type Activities Enterprise Funds			Governmental Activities
	(Non-Major Fund)			Internal Service Funds
	Water Utility	Casa Blanca Golf Course	Total	
REVENUES				
Charges for services and plan members contributions	\$ 1,835,983	\$ 651,090	\$ 2,487,073	\$ 11,141,222
Total operating revenues	<u>1,835,983</u>	<u>651,090</u>	<u>2,487,073</u>	<u>11,141,222</u>
OPERATING EXPENSES				
Personnel services	894,102	-	894,102	-
Contractual services	27,030	-	27,030	60,743
Utilities	293,225	77,079	370,304	-
Repairs and maintenance	109,663	14,476	124,139	-
Other supplies and expenses	226,459	608,960	835,419	-
Insurance claims and expenses	-	-	-	11,060,832
OPEB costs	4,437	-	4,437	350,559
Depreciation	361,486	126,974	488,460	-
Amortization	22,537	292	22,829	-
Total Operating Expenses	<u>1,938,939</u>	<u>827,781</u>	<u>2,766,720</u>	<u>11,472,134</u>
Operating income (loss)	<u>(102,956)</u>	<u>(176,691)</u>	<u>(279,647)</u>	<u>(330,912)</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest and investment revenue	1,218	63	1,281	41,479
Interest expense	(349,790)	(57,466)	(407,256)	-
Total non-operating revenue (expenses)	<u>(348,572)</u>	<u>(57,403)</u>	<u>(405,975)</u>	<u>41,479</u>
Income (loss) before contributions and transfers	<u>(451,528)</u>	<u>(234,094)</u>	<u>(685,622)</u>	<u>(289,433)</u>
Transfers in	475,446	-	475,446	2,132,056
Transfers out	(496)	-	(496)	(3,132,056)
Change in net assets	<u>23,422</u>	<u>(234,094)</u>	<u>(210,672)</u>	<u>(1,289,433)</u>
Total net assets - beginning, restated	<u>5,178,043</u>	<u>796,380</u>	<u>5,974,423</u>	<u>4,129,042</u>
Total net assets - ending	<u>\$ 5,201,465</u>	<u>\$ 562,286</u>	<u>\$ 5,763,751</u>	<u>\$ 2,839,609</u>
Change in net assets, per above				
Adjustment to reflect the consolidation of internal service fund activities related to the Water Utility Fund.			20,775	
Change in net assets of business-type activities (page 45)			<u>\$ (189,897)</u>	

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Cash Flows
Proprietary Funds
For Year Ended September 30, 2010

	Business Type Activities			Governmental
	Enterprise Fund			Activities
	(Non-Major Fund)			Internal
	Water Utility	Casa Blanca Golf Course	Total	Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 1,902,798	651,284	2,554,082	
Premiums from participants				11,141,222
Payments to employees	(909,525)		(909,525)	
Payments to vendors, suppliers, and insurance administrators	(721,330)	(737,071)	(1,458,401)	(10,536,661)
Internal Transactions	(36,629)	365,648	329,019	
Net cash provided by operating activities	<u>235,314</u>	<u>279,861</u>	<u>515,175</u>	<u>604,561</u>
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES				
Transfers In	475,446		475,446	2,132,056
Transfers Out	(496)		(496)	(3,132,056)
Net cash provided by non capital financing activities	<u>474,950</u>		<u>474,950</u>	<u>(1,000,000)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital Contributions				
Infrastructure	(589,806)		(589,806)	
Infrastructure in Progress	576,206		576,206	
Equipment and Furniture	(23,413)	(6,862)	(30,275)	
Short Term Notes Payable	(29,709)	8,224	(21,485)	
Interest Paid on Debt	(353,280)	(57,747)	(411,027)	
Capital Lease Obligation		(103,980)	(103,980)	
Long Term Bonds Payable	(435,290)	(120,051)	(555,341)	
Issuance Cost for Bonds	4,889	1,966	6,855	
Net cash provided by capital financing activities	<u>(850,403)</u>	<u>(278,450)</u>	<u>(1,128,853)</u>	
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	1,218	63	1,281	41,479
Net cash provided by investing activities	<u>1,218</u>	<u>63</u>	<u>1,281</u>	<u>41,479</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>(138,921)</u>	<u>1,474</u>	<u>(137,447)</u>	<u>(353,960)</u>
Cash and pooled investments, beginning of year	731,642	168,678	900,320	7,516,028
Cash and pooled investments, end of year	<u>\$ 592,721</u>	<u>170,152</u>	<u>762,873</u>	<u>7,162,068</u>
Reconciliation of operating income to net cash provided (used) by operations:				
Operating income	\$ (102,956)	(176,691)	(279,647)	(330,912)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	361,486	126,974	488,460	
Amortization expense	22,537	292	22,829	
(Increase) Decrease in Accounts Receivable	66,815	251	67,066	
(Increase) Decrease in Due from Other Funds	(50,256)	(2)	(50,258)	(1,210,092)
(Increase) Decrease in Inventories	(3,254)	(82)	(3,336)	
(Increase) Decrease in Prepaids & Other Assets				
Increase (Decrease) in Accounts Payable	(69,134)	(32,879)	(102,013)	(44,603)
Increase (Decrease) in Other Payables	7,435	(3,652)	3,783	
Increase (Decrease) in Accrued Liabilities				228,674
Increase (Decrease) in Accrued Wages Payable	1,583		1,583	
Increase (Decrease) in Due to Other Funds	13,627	365,650	379,277	1,657,440
Increase (Decrease) in Short-Term Risk Liability				55,846
Increase (Decrease) in Long-Term Risk Liability				(102,351)
Increase (Decrease) in Long Term OPEB Liability	4,437		4,437	350,559
Increase (Decrease) in Short Term Accrued Compensated Absences	(4,516)		(4,516)	
Increase (Decrease) in Long Term Accrued Compensated Absences	(12,490)		(12,490)	
Total adjustments	<u>338,270</u>	<u>456,552</u>	<u>794,822</u>	<u>935,473</u>
Net cash provided by operating activities	<u>\$ 235,314</u>	<u>279,861</u>	<u>515,175</u>	<u>604,561</u>

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2010

	<u>Investment Trust Funds</u>	<u>Agency Funds</u>
ASSETS		
Cash and investments	\$ 1,615,406	\$ 16,021,318
Other receivables	1,357,861	554,232
Total assets	<u>2,973,267</u>	<u>16,575,550</u>
LIABILITIES		
Accounts payable	1,916,666	4,079
Due to other governments	-	2,928,779
Refunds payable and others	-	13,642,692
Total liabilities	<u>1,916,666</u>	<u>16,575,550</u>
NET ASSETS		
Held in trust for benefits and other purposes	<u>\$ 1,056,601</u>	

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended September 30, 2010

	<u>Investment</u> <u>Trust Funds</u>
ADDITIONS	
Investment earnings:	
Interest	\$ 13,047
Total net investment earnings	<u>13,047</u>
Other Additions:	
Fees and collections	
Grazing lease and royalties	649,769
Total other additions	<u>649,769</u>
Total additions	<u>662,816</u>
DEDUCTIONS	
Education	606,216
Total deductions	<u>606,216</u>
Change in net assets	56,601
Net assets - beginning	1,000,000
Net assets - ending	<u>\$ 1,056,601</u>

The accompanying notes are an integral part of these financial statements.



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Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Webb County, Texas (County) was established in 1848 and is a public corporation and a political subdivision of the State of Texas. The County has a population of 250,304 (U.S. Census 2010) living within an area of 3,366 square miles. The County is sixth largest county of the 254 Texas counties. The County is in the southwest quadrant of the state, and the City of Laredo, Texas is the County seat.

The County operates using a commission form of government. The County Judge is elected at large for a four-year term. The Commissioners' Court (Court) is comprised of four members elected for a four-year term from four election precincts. The Court provides various services to advance the welfare, health, morals, comfort, safety, and convenience of the County and its inhabitants. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the County (the primary government) and its component units.

The financial statements of the County have been prepared in accordance with Generally Accepted Accounting Principles in the United States of America ("GAAP") as applied to governmental units. The Governmental Accounting Standard Board ("GASB") is the standard-setting body for governmental accounting and financial reporting. Pronouncements of the Financial Accounting Standard Board ("FASB") issued after November 30, 1989 are not applied in the preparation of the financial statements of the enterprise fund in accordance with the election made by the County under GASB Statement No. 20. The GASB periodically updates its codification of existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The County's significant accounting policies are described below:

For the reporting year, the County elected early implementation of GASB Statement No. 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments."

A. REPORTING ENTITY

In evaluating the County as a reporting entity, management has addressed all potential component units (traditionally separate reporting entities) for which the County may be financial accountable and, as such, should be included within the County's financial statements.

The primary government is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial burden on the County.

Additional, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Because of the closeness of their relationship with the County, two component units are blended as though they are part of the primary government. The reporting funds of the component units listed below are

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

included in the special revenue funds section of the County's Comprehensive Annual Financial Report (CAFR). These component units do not issue separately audited financial statements. The only financial data available on these component units are included in the County's CAFR and may be obtained from the Webb County Auditor's Office or through the County's Website.

Webb County Auditor
1110 Washington, Suite 201
Laredo, Texas 78040

<http://www.webbcountytexas.gov/CountyAuditor/FinancialReports/CAFR/2010CAFR>

Blended Component Unit The Webb County Community Action Agency (CAA) is an entity incorporated by the State of Texas. CAA's primary purpose is to take advantage of all Federal and State programs that are specially designed to aid and educate the underprivileged in the County. The Webb County Commissioners' Court is CAA's governing body. CAA has a twenty-one member advisory board consisting of (A) public officials, (B) indigent and, (C) the private sector. CAA's operations are reported in the special revenue funds.

Blended Component Unit The Laredo Webb County Child Welfare Board (Board) is an entity incorporated by the State of Texas. The Board's purpose is to provide foster care for neglected, delinquent and handicapped children of the County. The Webb County Commissioners' Court is the Board governing body. Thirteen resident members make up an advisory board appointed by the Commissioners' Court. The Board's operations are reported in the special revenue funds.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The basic financial statements include both government-wide and fund financial statements on all of non-fiduciary activities of the primary government and its components units. While the previous model emphasized fund types (the total of all funds of a particular type), in the new reporting model the focus is on either the County as a whole or as major individual funds (within the fund financial statements).

Both the government-wide and fund financial statements within the basic financial statements categorize primary activities as either governmental activities or business-type activities. In the government-wide Statement of Net Assets, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reflected, on a full accrual, economic resource basis, which incorporates long-term assets and receivables as well long-term debt and obligations.

The government-wide Statement of Activities reflects both the gross and net cost per functional categories (general government, public safety, justice system, etc.) that are otherwise being supported by general government revenues (property, sales and use taxes, intergovernmental revenues, and miscellaneous, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. The program revenues must be directly associated with the function or a business-type activity. Program revenues include

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

revenues from fees, fines, and forfeitures, licenses and permit fees, and charges for services. The operating grants include operating-specific and discretionary (either operating or capital grants while the capital grants columns reflects capital-specific grants.

Historically, the previous model did not summarize or present net cost by function or activity. The County does not currently employ an indirect cost allocation system.

This government-wide focus is more on the sustainability of the County as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

The fund financial statements are, in substance, very similar to the financial statements presented in the previous model. Emphasis here is on the major funds in either the governmental or business-type categories. Non-major funds (by category) or fund type are summarized into a single column.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes where the amounts are reasonably equivalent in value to the interfund service provided and other charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct cost and program revenues reported for the variance functions concerned.

Unless an internal service funds are combined with the business-type activities (deemed to be an infrequent event), totals on the business-type activity fund statements directly reconcile to the business-type activity column presented in the government-wide statements.

The governmental funds major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted.

This presentation is deemed most appropriate to (a) demonstrate legal and covenant compliance, (b) demonstrate the sources and use of liquid resources, and (c) demonstrate how the County's actual experience conforms to the budget or fiscal plan. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented on the page following each statement, which briefly explains the adjustment necessary to transform the fund based financial statements into the governmental column of the government-wide presentation.

Internal service funds of a government (that traditionally provide services primarily to other funds of the government) are presented in the summary form as part of the proprietary fund financial statements. Since the principal users of the internal services are the County's governmental activities, financial statements of internal service funds are consolidated into the governmental column when presented at the government-wide level. To the extent possible, the cost of these services is reflected in the appropriate functional activity (general government, public safety, justice system, etc.).

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

The County's fiduciary funds (which have been redefined and narrowed in scope) are presented in the fund financial statements by type (investment trust funds and agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the County, these funds are not incorporated in the government-wide statements.

The focus of the revised reporting model is on the County as whole and the fund statements, including the major individual funds of the governmental and business-type activities, as well as the fiduciary funds, (by type). Each presentation provides valuable information that can be analyzed and compared (between years and between governments) to enhance the usefulness of the financial information.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

1. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made, regardless of the measurement focus applied.

The Government-wide Financial Statements and the Proprietary, and Fiduciary Fund Financial Statements are presented on an accrual basis of accounting. The Governmental Funds in the Fund Financial Statements are presented on a modified accrual basis.

Accrual:

All proprietary and internal service funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. Property taxes, sale taxes, bingo taxes, mixed drink taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenues items are considered to be measurable and available only when the County receives cash.

Modified Accrual:

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Property taxes, sales taxes and mixed drink taxes and bingo taxes associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County. Expenditures are generally recognized

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule is that debt service expenditure, compensated absences and claims and judgments, are recognized when due.

In applying the "susceptible to accrual" concept to intergovernmental revenues pursuant to GASB Statement No. 33, the provider should recognize liabilities and expenses and the recipient should recognize receivables and revenues when the applicable eligibility requirements including time requirements, are met. Resources transmitted before the eligibility requirements are met should under most circumstances, be reported as advances by the provider and deferred revenues by the recipient.

2. FINANCIAL STATEMENT PRESENTATION

The financial transactions of the County are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures, or expenses as appropriate. The various funds are reported by generic classification within the financial statements. Governmental resources allocated to, and accounted for, in the individual funds are based on the specific activities in accordance with laws, regulations, or other restrictions.

The new reporting model (GASB Statement No. 34) sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements and detailed in the combining section.

GOVERNMENTAL FUNDS:

The focus of Governmental funds measurement (in the Fund Financial Statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the County's governmental funds.

General Fund is the general operating fund of the County. It is used to account for all financial resources except those require to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The County did not have major special revenues funds as of September 30, 2010. The County special revenues funds were deemed appropriately created as other non-major funds.

Debt Service Funds are used to account for the accumulation of funds for the periodic payment of principal and interest on governmental bonds, loans, and capital leases.

Capital Projects Funds are used to account for the financial resources to be used for the

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

acquisition and construction of major capital facilities (other than those financed by Business-type/Proprietary Funds). The County did not have major capital projects funds as of September 30, 2010. The County capital projects funds were deemed appropriately created as other non-major funds.

PROPRIETARY FUND TYPES:

Proprietary Funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprises, Water Utility, Casa Blanca Course Enterprise Funds, and the County internal service funds are charges to customers for sales and services. The County also recognizes as operating revenues the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise fund and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets.

All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The following is the description of the Proprietary Funds of the County:

Enterprise Funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by pledge of the net revenues, (b) has third party requirements that the costs, be of providing services including capital costs, be recovered with fees and charges or (c) has pricing policy designed for the fees and charges to recover similar costs. The County may additionally elect to treat other County business similarly. The Water Utility Fund is a major fund reported in the County's business-type activity.

Internal Service Funds are used to account for the financing of services provided by a department to other departments, funds or component units of the County on a cost-reimbursement basis.

The Webb County Employees Health Benefit internal service fund accounts for the County employees' medical and dental premiums and claim payments. The Worker's Compensation Reserve internal service fund accounts for the County's self insurance of workmen's compensation premiums and claim payments.

The Employees Retiree OPEB Fund accounts for retirees (other post employment benefits) healthcare benefits. The County's contracted a consultant to prepare the actuarial report to early implement GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post employment Benefits Other Than Pensions as of September 30, 2007. Another actuarial report was prepared as of September 30, 2009 and updated as of September 30, 2010 to consider the employer contributions made, increase (decrease) in the net OPEB obligation, percentage of OPEB cost contributed, net OPEB obligation. A new actuarial study report is schedule for September 30, 2011.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

FIDUCIARY FUNDS:

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. The reporting focus is upon net assets and changes in net assets and employs accounting principles similar to proprietary funds. Fiduciary funds are excluded in the government-wide presentation of the financial statements.

Investment Trust Funds and Agency Funds The County reports two trust funds and eight agency funds as Non-major fiduciary funds. Agency funds are used account for assets held by the County as an agent on behalf of various third parties outside the primary government.

The Permanent School Investment Trust Fund accounts for interest income and other revenues earned for the benefits of various independent school districts in the County. The Available School Investment Trust Fund accounts for the annual distribution to the independent school districts earned by the Permanent School Fund. The County declared an \$ 606,216 distribution as of September 30, 2010 from these trust funds. The Court declared one million dollars to remain in the Permanent School Fund as fund balance.

Non-Current Governmental Assets/Liabilities:

GASB Statement No. 34 eliminates the presentation of Account Groups, but provides for these records to be maintained and incorporates the information into the Governmental column in the government-wide Statement of Net Assets

D. ASSETS, LIABILITIES AND FUND EQUITY

1. DEPOSITS AND INVESTMENTS

The County's cash and cash equivalents include cash on hand, demand deposits, certificate of deposits and money market with a maturity date of 90 days or less from the date of purchase. Additionally, each fund's equity in the State investment pools is considered to be cash equivalent since the funds can deposit or effectively withdraw cash at any time without prior notice or penalty. State statutes and the County's official Investment Policy authorize the County to invest in obligations of or guaranteed by the United States government, certificates of deposit, investment pools authorized by the Public Funds Investments Act, mutual funds and money market mutual funds and repurchase agreements.

The County records investments at fair value in accordance with provisions of GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools. All investment income is recognized as revenues in the appropriate fund's statement of revenues, expenditures and changes in fund balance. Deposit and Investments Risk Disclosures are in accordance with GASB Statement No. 40.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

Pooled Cash - The County maintains pooled cash accounts for funds not require to be segregated. Some funds incur negative cash balances that are equivalent to liabilities. As a result, bank overdrafts are reported as interfund payables in the balance sheet. The general fund is the offsetting interfund receivable for the negative cash balance.

Bank Overdraft - Individual funds with their own bank account incurring cash overdraft balances are the results of payroll interfund bank transfers or transfers from the state investment pool occurring after the year end or special revenues or capital projects' grant funds on a reimbursement basis.

2. INVENTORIES

Inventories are valued at cost, which approximates fair value, using the first in, first out method, with some inventories on the average cost method. The purchase method is used to account for inventories. Under the purchase method, inventories are recorded as expenditures when purchased; however, material amounts of inventories are reported as assets of their respective funds. Reported inventories in these funds are equally offset by a fund balance reserve, which indicates the assets are unavailable for appropriation even though they are a component of reported assets.

3. CAPITAL ASSETS AND DEPRECIATION

Capital Assets – The County's capital assets include land, buildings and improvements, machinery, easements, water rights, infrastructure purchased or constructed (e.g. roads, bridges, dam, and similar immovable items) after 1980 and construction-in-progress. Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary funds in the fund financial statements. The County elected early implementation of the infrastructure reporting requirements of GASB Statement No. 34.

The County adopted a new statement issued by the GASB: GASB No. 51 that establishes guidelines related to amortization of intangible assets. GASB requires intangible assets to be classified as capital assets and should be recognized in the statement of net assets. The accounting and reporting requirements for intangible assets including easements, water rights, timber rights, patents, trademarks, and computer software.

The requirements of GASB No. 51 became effective for fiscal period after June 15, 2009. The financial impact resulting from the implementation of GASB 51 in the fiscal year 2010 was the recognition of \$ 329,067 intangible assets in the statements of net assets for the District Attorney New Dawn Prosecutor software for the criminal courts and judicial collections. The County capitalization policy was modified for the software purchased or internally generated thresholds and depreciation basis.

Intangible assets, which include computer software purchased or internally generated are reported in the applicable governmental or business-type activities columns in the government-wide

Webb County, Texas
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For the Fiscal Year Ended September 30, 2010

financial statements. Intangible assets for the County are defined as assets with an initial, individual cost more than \$ 25,000 and with an estimated useful life in excess of one year. Subsequent additions, modification or upgrades to computer software are capitalized only to the extent that they allow the software to perform a task it previously did not perform. Software maintenance and training cost are expensed in the period in which they are incurred. Interest incurred during the development of intangible assets of business-type activities is included as part of the capitalized value of the asset developed. Capitalized computer software are amortized using straight line method over a period of 5 years.

The County defines as capital assets as an asset with an expected useful life of two years or more. The capitalization thresholds for the assets of the governmental activities are as follows:

<u>Asset</u>	<u>Threshold</u>
Buildings	\$25,000
Improvements	\$25,000
Infrastructure	\$25,000
Software purchased or internally generated	\$25,000
Machinery and Equipment	\$5,000

The capitalization thresholds for capital assets of the business-type activities for the Water Utility and Casa Blanca Golf Course Enterprise Funds are as follows:

<u>Asset</u>	<u>Threshold</u>
Buildings	\$2,500
Improvements	\$2,500
Infrastructure	\$2,500
Machinery and Equipment	\$2,500
Software purchased or internally generated	\$2,500

Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

An expenditure that does not increase the capacity, efficiency, effectiveness, or useful life of an existing capital asset, or an expenditure that only serves to restore an existing capital asset to its normal working condition, is recorded as a repair and maintenance expense and is not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Interest incurred during the construction phase of the capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Capital assets of the governmental and business-type activities are depreciated using the straight-line method over the following estimated useful life of the assets:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

Buildings and improvements	15 to 40 years
Equipment (computer, office and vehicles)	5 years
Infrastructure - roads (paved, caliche, or dirt)	15 to 40 years
Infrastructure - bridges	25 to 35 years
Infrastructure - dam	40 years
Infrastructure - cattle guards and culverts	20 years
Infrastructure - water and wastewater lines and pump stations	40 years

Land, easements, and water rights assets are non-depreciable.

4. INTERFUND TRANSACTIONS

During the course of normal operations, the County has many transactions between funds. The accompanying fund level financial statements reflect as transfer the expenditures and transfers of resources to provide services construct assets and meet debt service requirements. The effect of interfund activity has been eliminated in the Government-wide financial statements, except for transactions between the governmental and business-type activities.

5. DUE FROM OTHER GOVERNMENTAL UNITS

To recognize resources available for Special Revenue Funds and Capital Projects Funds, the County records amounts due from grantors upon receipt of the award and records the award as deferred revenue. For grants that require expenditures for eligible grant purposes in order to earn the award, revenues are recognized when expenditures are made. For other grants and financial assistance, the amounts due from other governmental units and deferred revenue are reduced upon receipt of payment and revenues are then recognized.

6. FUND EQUITY

Certain fund balances or portions thereof have been reserved to indicate amounts that are not appropriated for expenditures or are legally segregated for a specific future purpose. Designation of a portion of the fund balance is established to indicate tentative plans for financial resource utilization in a future period.

7. CAPITAL GRANT

Capital grants restricted for capital acquisitions or construction other than those associated with proprietary funds, are accounted for in the applicable Capital Projects Funds. Grant monies restricted for acquisition of Enterprise Fund capital assets are recorded as contributed equity in the applicable enterprise fund. Therefore, depreciation expense relating to fixed assets contributed or acquired with grant monies is deducted from the applicable net assets category.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

8. OTHER ASSETS AND UNAMORTIZED BOND ISSUANCE COSTS

Other assets held are recorded and accounted for at cost. In the governmental funds, premiums discounts and issuance costs are treated as period costs in the year of issue. Bond issuance costs are shown as debt service expenditures. Bond premiums and discounts are shown as other financing sources.

In the proprietary funds, bond discounts and issuance costs are deferred and amortized over the term of the bonds using the bonds outstanding method that approximates the effective interest method. Bond discounts are presented as a reduction of the face amount of the revenue bonds payable whereas issuance costs are recorded as other assets. Expenses relating to the sale of the combination tax and revenues bonds in the enterprise fund are amortized over the life of the issue. As part of the reconciliation and presentation at the government-wide level these costs are adjusted and reflected similarly to proprietary funds.

Governmental Activities:	
Unamortized Bond Issuance Costs	805,023
Prepaid Expenses	23,601
Deposits	17,410
Total \$	846,034

Business Activities:	
Proprietary Fund:	
Enterprise Fund	
Unamortized Bond Issuance Costs	293,423
Total \$	293,423

9. RECLASSIFICATION

Certain September 30, 2009 accounts balances have been reclassified in this report to conform to the financial statement presentation used in 2010.

10. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimate and assumptions that affect the amounts reported in the financial statements and related notes. Actual results could differ from the those estimates.

11. IMPLEMENTATION OF NEW GASB PRONOUNCEMENT

The County will implement the following standard in fiscal year 2011:

GASB Statement No. 54 Fund Balance Reporting and Governmental Type Definitions (GASB 54), is intended to improve the usefulness of information provided to financial report users about fund balance by providing clearer, more structured fund balance classifications, and by clarifying the definitions of existing governmental fund types.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

12. ADJUSTMENTS TO FUND BALANCE AND NET ASSETS

Governmental Activities

The following prior period restatements were made to the governmental activities and governmental funds:

Governmental Activities

Government Wide Statements of Activities reflect a prior period adjustment \$ 214,842 due to the beginning balance of the County and District Clerk Fines Receivable for fiscal year ended September 30, 2009, an understatement of Net Assets.

Government Wide Statements of Activities required no prior period adjustment for the previous year non-recognition of the OPEB liability \$ 1,205,123 that was merged with the Employees Retiree OPEB internal service fund.

Special Revenues Funds

The Community Justice Assistance Division (CJAD) special revenue funds was adjusted for (\$151,114); CJAD Substance Abuse Felony Program (\$ 128,062) and CJAD Basic Supervision Program (\$23,052) for grant refund payable for the end of their biennium funding restatement at the beginning fund balances and the beginning governmental activities net assets for 2009.

Business-type Activities

The following prior period restatements were made to the business-type activities:

The Statement of Revenues, Expenses, and Changes in Fund Assets Proprietary Funds required no prior period adjustment for the fiscal year ended September 30, 2009. The previous year non-recognition of the OPEB liability \$ 16,860 that was offset interfund receivable.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the proprietary fund statement of net assets and the government-wide statements of net assets

The proprietary fund statement of net assets include a reconciliation between net asset – total enterprise fund and net assets of business-type activities as reported in the government-wide statements of net assets. The description of the sole elements of that reconciliation is “Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds.” The details of the \$ 131,114 difference are as follows:

Webb County, Texas
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For the Fiscal Year Ended September 30, 2010

Internal receivable representing charges in excess of cost to business-type activities – prior years	\$ 110,239
Internal receivable representing charges in excess of cost to business-type activities – current year	<u>20,775</u>
Net adjustment to increase net assets – total enterprise fund to arrive at net assets – business-type activities	<u>\$ 131,014</u>

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. EXCESS EXPENDITURES OVER APPROPRIATIONS

The County had excess expenditures / expenses over appropriations to be reported as of September 30, 2010.

The \$ 520,988 excesses for Webb County Employees Health Benefits resulted from an increase in major medical claims over the total original budget. The increase was due catastrophic medical claims for premature births and organs transplants.

The \$ 687,484 excesses for the Webb County Workers Compensation resulted from the required transfers out to the Webb County Employees Health Benefits for the projected fund deficit. Revenues and the fund balance absorbed the excess expenses.

B. DEFICIT FUND EQUITY

The County's Water Utility System Fund is an Enterprise Fund that had a negative unreserved retained fund balance of \$ 1,682,722 at the end of September 2010. The population in the area serviced by the System has not grown as expected. As a result, revenues from water and sewer sales are less than projected. The County is committed to make transfers from its general fund until such time the utility system becomes self-supporting. Transfers from the General Fund to assure the Utility System meet its debt service obligations and operations. The 2011 adopted budget reflect a \$ 475,000 transfer out from the General Fund.

The County's Casa Blanca Golf Course Fund is an Enterprise Fund that had a negative unreserved retained fund balance of \$ 605,489 at the end of September 2010. The County has two golf courses; our own and a privately owned club. Our golf course is managed by a regional golf course operator who maintains the facility and greens for a set management fee. Operator is also entitled to profit sharing in 2011 once golf rounds exceed 37,500. The County pays for all investments and related obligations. The Court will entertain rate increases until after 2011 renovations are completed.

IV. DETAILED NOTES ON ALL FUNDS

A. CASH AND CASH EQUIVALENTS, INVESTMENTS, AND BANK OVERDRAFT

CASH - At September 30, 2010, the County's cash on hand is \$ 17,897 and \$ 900 for

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

governmental activities and business type activities respectively. The carrying amount of the County deposits was \$ 18,865,824 and the bank balance was \$19,464,770 for the governmental activities. The carrying amount of the County's deposits for the business-type activities was \$5,749 and the bank balance was \$ 1,007. The fiduciary funds carrying amount of the County's deposits was \$ 9,644,704 and bank balance was \$ 9,529,883. Of the bank amounts, 100 percent was insured or collateralized with securities held by the County's agent in the County's name.

CASH EQUIVALENTS - Cash equivalents represent deposits and short-term highly liquid investments with a maturity of less than three months.

The Interlocal Cooperation Act, chapter 791 of the Texas Government Code, and the Public Funds Investment Act, chapter 2256 of the Texas Government Code provide for the creation of public funds investment pools through which political subdivisions and other entities may invest public funds.

Pursuant to subchapter G of chapter 404, the Comptroller of Public Accounts administers the Texas Local Government Investment Pools (the TexPool Portfolios) as public funds investment pools through the Texas Treasury Safekeeping Trust Company. The TexPool portfolio is designed and managed to ensure that it maintain its AAAm rating (or the equivalent) by a nationally recognized statistical rating organization. There is a twenty-four hour fund availability of these funds; therefore, the Texpool's investment total \$ 11,877,068 (\$ 5,882,635 for governmental activities, \$ 756,225 for business-type activities, and 5,238,208 for fiduciary funds) are reported as cash equivalent. Texpool's net assets value is 1.00003% of the County's carrying value as of September 30, 2010. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares.

In June 2008, GASB issued Statement No. 53 Accounting and Financial Reporting for Derivative Instruments (GASB 53). The statement established standards for recognizing, measuring and disclosing information regarding derivative instruments entered into by state of local governments. A key tenet of GASB 53 is that derivative instruments be reported on the financial statements at fair value. The requirements of the new Statement become effective for fiscal periods after June 15, 2009. The County adopted GASB No. 53 during the year ended September 30, 2010. The implementation of this new standard had no impact on the County fiscal year 2010 financial statements.

As required by Technical Bulletin 94-1 Disclosures about Derivatives for indirect transactions such as investment pool, Texpool held no derivative securities. Texpool's investment policy does not allow for derivative investments.

The Texas Short Term Asset Reserve Fund (TexSTAR) is a local government investment pool organized under the authorized of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Investment Act, Chapter 2256, Texas Government Code. TexSTAR was created in April 2002 by contract among its participating governmental units and is governed by a board of directors JPMorgan Fleming Asset Management, Inc. and First Southwest Asset Management, Inc. act as co-administrators, providing investment management services and participant services and marketing, respectively.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

JPMorgan Chase Bank and/or its subsidiary, J.P. Morgan Investor Service Inc., provide custodial, transfer agency, fund accounting, and depository services. TexSTAR portfolio shall be designed and managed to ensure that it will meet all the requirements necessary to maintain an AAAM rating (or the equivalent) by a nationally recognized investment rating firm. There is twenty-four hour fund availability of these funds; therefore, the investment of \$ 208,633 is also reported as cash equivalent. TexSTAR's net asset value is 1.000099% of the County's carrying value as of September 30, 2010. Accordingly, the fair value of the position in TexSTAR is the same as the value of TexSTAR shares. All securities in the portfolio shall be marked to market daily, and if the ratio of the market value of the Fund portfolio divided by the book value of the portfolio is less than .995 or greater than 1.0005, TexSTAR shall sell portfolio holding as required to maintain the ratio between .995 and 1.0005. However, the \$1.00 per unit value is not guaranteed or insured by TexSTAR or the co-administrators.

As required by Technical Bulletin 94-1 Disclosures about Derivatives for indirect transactions such as investment pool, TexSTAR held no derivative securities. TexSTAR investment policy does not allow for derivative investments and commercial paper.

Cash and cash equivalents and investments are combined in the Financial Statements as follows:

Financial Statements	Primary Government		Fiduciary Funds
	Governmental Activities	Business-type Activities	
Cash on hand	\$ 17,937	900	
Deposits	18,865,824	5,749	9,644,704
Certificates of deposit	12,750,275		4,312,346
Texpool State Investment Pool	5,882,635	756,225	5,238,208
TexStar Investment Pool	208,633		
Total Cash and Cash Equivalents	\$ 37,725,304	762,874	19,195,258

The Webb County General Fund operating bank account did not have any overdraft cash balance as of September 30, 2010.

1. Investments

The investment policies adopted by the Court are in accordance with the laws of the State of Texas. The policies identify investment policy, investment strategies, investment guidelines and investment management.

The County demand deposits and bank certificates of deposits are fully covered by collateral held in the County name by the County's agent, the Federal Reserve Bank of Dallas. The County's collateral agreements require the fair value of securities held by its agents to exceed the total amount of cash and investments held by International Bank of Commerce (depository bank).

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

2. Interest Rate Risk

All investments carry the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The County manages its exposure to interest rate risk by limiting the weighted average days to having the majority of the investments portfolio in external investment pools. As of September 30, 2010 the County was in compliance with all its investment guidelines to manage interest rate risk.

At year end, the County investment balances were as follows:

Investment Type	Primary Government			Average Weighted Average Maturity	Standard & Poor's Credit Rating
	Governmental Activities	Business-type Activities	Fiduciary Funds		
Certificates of deposits			94,997	Less than 90	
Certificates of deposits			4,207,349	Less than 365	
Texpool Investment Pool	5,882,635	756,225	5,238,208	42 (1) 79 (2)	AAAm
TexStar Investment Pool	<u>208,633</u>			48 (1)	AAAm
Total \$	<u>6,091,268</u>	<u>756,225</u>	<u>9,540,554</u>		

Definition of weighted average maturity (1) & (2)

(1) This weighted average maturity calculation uses the SEC Rule 2A-7 definition for slated maturity for any floating rate instrument held in the portfolio to determine the weighted maturity for the pool. This rule specifies that a variable rate instrument to be paid in 397 calendar days or less shall be deemed to have a maturity equal to the period remaining until the next readjustment of the interest rate.

(2) This weighted average maturity calculation uses the final maturity of any floating rate instrument held in the portfolio to calculate the weighted average maturity for the pool.

3. Credit Risk and Concentration of Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer.

The County is authorized by statute and its investment policy to invest in obligations of, or guaranteed by the United States Government (investments shall not constitute more than 75% of the portfolio), certificates of deposits (investments shall not constitute more than 20% of the portfolio), investment pools (investments may constitute up to 100% of the portfolio), mutual funds

Webb County, Texas
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and money market mutual funds (investments not more than 80% the County's monthly average fund balance may be invested in the aggregate separately or collectively of the portfolio) and repurchase agreements (investments shall not constitute more than 50% of the portfolio). The County and District Clerk four percent of certificates of deposits are mandates by the court orders.

In addition investments will not have a maturity greater than twelve months from date of purchase, unless the Commissioners Court authorizes an investment with a longer maturity and the investment will not constitute more than 15% of the portfolio of the General fund, Special Revenue Funds, Enterprise Funds, Internal Service Funds and Fiduciary Funds.

Capital Projects Funds investments will not have a maturity greater than twelve months from date of purchase, unless the Commissioners Court authorizes an investment with a longer maturity and the investment will not constitute more than 25% of the portfolio.

Investment Issuer	Market Value of Collateral	Primary Government		Fiduciary Funds	Percentage of Portfolio
		Governmental Activities	Business-type Activities		
Compass Bank		\$		710,076	4.33%
International Bank of Commerce				186,435	1.14%
Commerce Bank				1,842,778	11.24%
Well Fargo Bank NA				27,044	0.16%
Falcon International Bank				904,384	5.52%
First National Bank				641,630	3.91%
TexPool Investment Pool					
Government Securities - Agencies		2,358,937	303,246	2,100,521	29.04%
Treasuries		82,357	10,587	73,335	1.01%
Repurchase Agreements	1.00042% of book value	3,441,342	442,392	3,064,352	42.37%
TexStar Investment Pool					
Government Securities - Agencies		112,703			0.69%
Treasuries		1,043			0.01%
Repurchase Agreements	1.000419% of book value	94,886			0.58%
Total Investment by Issuer		\$ 6,091,268	756,225	9,550,554	100.00%

4. Custodial Credit Risk

Investments are exposed to custodial credit risk if the investments are uninsured, are not registered in the County's name and are held by the counterparty. In the event of the failure of the counterparty, the County may not be able to recover the value of its investments that are held by the counterparty. As of September 30, 2010 all of the County's investments are held in the County's name.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

In accordance with the County's investment policy, all funds held by an insured state or national bank domiciled in Texas in demand deposits or in certificates of deposits shall be secured by the FDIC and/or by 102% in pledged collateral. All funds held in certificates of deposits by a saving bank domiciled in Texas must be fully secured by the FDIC. The County recognizes that The FDIC insurance is only available up to maximum per account of \$ 250,000. Funds held by banks domiciled in Texas are not insured by the FDIC shall be pledged as collateral for at a rate of 102% collateral, any of the following book entry securities: 1) government securities or obligations issued by the State of Texas, its agencies or political subdivisions approved by the Attorney General of Texas, 2) obligations of the United States or its agencies and instrumentalities, excluding mortgage securities or 3) any other obligation or securities authorized to be collateral securing the funds of counties under the laws of the State of Texas. All collateral shall be placed with an independent third party financial institution for safekeeping, with original safekeeping receipts issued to the County.

B. RECEIVABLES

Accounts, billings, and taxes receivables and related allowances are as follows:

Receivables	Governmental Activities	Business-type Activities
Tax Receivable - Delinquent	9,385,667	
Billings Receivable		191,803
Accounts Receivable	2,385,821	3,351
Fines Receivable	455,723	
Probation Fees Receivable	80,551	
Notes Receivable		
Accrued Interest Income	1,896	
Total Receivables \$	12,309,658	\$ 195,154

Governmental funds report deferred revenues in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not earned. For the governmental statements, property taxes expected to be collected are reported as deferred. At the end of the current fiscal year, the various components of deferred revenues and unearned revenue reported in the governmental funds were as follows:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

	<u>Unavailable</u>	<u>Unearned</u>
Properties taxes receivables – General Fund	8,141,574	
Properties taxes receivables – Road and Bridge Fund	156,453	
Properties taxes receivables – Debt Service Fund	1,193,521	
Grant drawdown prior to meeting all eligibility requirements		323,748
Subtotal	9,491,548	323,748
Memberships dues paid in advance - Golf Course		3,585
Subtotal		3,585
Total \$	9,491,548 \$	327,333

C. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2010 was as follows:

	<u>Balance September 30, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance September 30, 2010</u>
Governmental and Internal Services activities:					
Capital assets, not being depreciated:					
Land and improvements	\$ 8,646,778	\$ 5,450	\$ -	\$ -	\$ 8,652,228
Infrastructure in progress	9,717,048	466,100	-	(2,643,357)	7,539,791
Construction In progress	14,783,629	433,023	-	(13,419,645)	1,797,007
Total capital assets, not being depreciated	33,147,455	904,573	-	(16,063,002)	17,989,026
Capital assets, being depreciated:					
Infrastructure	85,430,663	2,924,043	-	2,643,357	90,998,063
Buildings	84,313,198	1,448,301	-	13,419,645	99,181,143
Furniture, fixtures, and equipment	34,820,736	4,755,312	(160,217)	-	39,415,831
Intangible	-	329,067	-	-	329,067
Total capital assets, depreciated	204,564,597	9,456,723	(160,217)	16,063,002	229,924,104
Less accumulated depreciation for:					
Infrastructure	(43,882,076)	(1,482,799)	-	-	(45,364,875)
Buildings	(32,271,678)	(2,519,714)	-	-	(34,791,392)
Furniture, fixtures, and equipment	(28,432,291)	(1,991,129)	160,217	-	(30,263,202)
Total accumulated depreciation	(104,586,046)	(5,993,641)	160,217	-	(110,419,469)
Total capital assets, being depreciated, net	99,978,551	3,463,082	-	16,063,002	119,504,635

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

	Balance September 30, 2009	Additions	Deletions	Transfers	Balance September 30, 2010
Business-type activities:					
Capital assets, not being depreciated:					
Land and improvements	\$ 1,791,061	\$ -	\$ -	\$ -	\$ 1,791,061
Infrastructure in progress	576,206	3,588	-	(579,794)	-
Construction In progress	-	-	-	-	-
Total capital assets, not being depreciated	<u>2,367,267</u>	<u>3,588</u>	<u>-</u>	<u>(579,794)</u>	<u>1,791,061</u>
Capital assets, being depreciated:					
Infrastructure	13,004,700	10,012	-	579,794	13,594,506
Buildings	879,672	-	-	-	879,672
Furniture, fixtures, and equipment	1,605,948	30,274	-	-	1,636,222
Total capital assets, depreciated	<u>15,490,320</u>	<u>40,286</u>	<u>-</u>	<u>579,794</u>	<u>16,110,400</u>
Less accumulated depreciation for:					
Infrastructure	(1,585,579)	(314,992)	-	-	(1,900,571)
Buildings	(296,990)	(24,536)	-	-	(321,526)
Furniture, fixtures, and equipment	(816,059)	(148,931)	-	-	(964,990)
Total accumulated depreciation	<u>(2,698,627)</u>	<u>(488,459)</u>	<u>-</u>	<u>-</u>	<u>(3,187,086)</u>
Total capital assets, being depreciated, net	<u>12,791,693</u>	<u>(448,173)</u>	<u>-</u>	<u>579,794</u>	<u>12,923,314</u>
Business-type activities capital assets, net	<u>\$ 15,158,960</u>	<u>\$ (444,585)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,714,375</u>

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

Governmental activities:

General Government	\$ 759,808
Public Safety	1,073,805
Justice System	900,630
Health and Human Service	463,166
Infrastructure and Environmental Services	298,400
Correction and Rehabilitation	564,864
Community and Economic Development	<u>1,932,967</u>

Total depreciation expense - governmental activities \$ 5,993,641

Business-type activities:

Total depreciation expense - business-type activities \$ 488,459

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

D. ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued liabilities in the governmental and business activities are as follows:

<u>Accounts Payable and Accrued Liabilities</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Bank overdraft	\$ -	\$
Accounts payable	7,064,698	92,987
Accrued wages	4,055,281	45,422
Other liabilities	1,954,671	48,467
Restitution payable	139,539	
Retainage payable	155,206	604
Customer deposits		66,670
Total Accounts Payable and Accrued Liabilities	<u>\$ 13,369,395</u>	<u>\$ 254,150</u>

E. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The County has numerous transactions between funds that involve receipts and disbursements by one fund for amounts of another fund. Those transactions that require one fund to reimburse another are classified in the balance sheet of the various funds as due to or due from other funds, as appropriate. Transactions that would be treated as revenues, expenditures, or expenses if they involved organizations external to the County are accounted for as revenues, expenditures, or expenses in the funds involved.

Individual interfund receivable and payable balances at September 30, 2010 were:

<u>Primary Government</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Governmental Funds		
General Fund	\$ 16,877,866	\$ 13,098,668
Nonmajor Governmental Funds	8,992,616	9,557,237
Governmental Funds Subtotals	<u>25,870,482</u>	<u>22,655,905</u>
Proprietary Funds		
Enterprise Fund	57,817	2,664,759
Internal Service Funds		
Employee Health Benefits	1,736,414	500,662
Workers Compensation Reserve	4,436	1,850,546
OPEB Employees Retiree Fund	86,313	83,590
Internal Service Funds Subtotals	<u>1,827,163</u>	<u>2,434,798</u>
Total	<u>\$ 27,755,462</u>	<u>\$ 27,755,462</u>

Webb County, Texas
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Transfers of financial resources among funds are recognized in all funds affected in the accounting period in which the interfund receivable and payable arises. Interfund operating transfers are legally authorized transfers from a fund to the fund through which the resources are to be expended. During the fiscal year ended September 30, 2010, transfers were as follows:

Transfers Out:	Transfers In:				Total
	General Fund	Nonmajor Governmental Funds	Enterprise Funds	Internal Service Funds	
General Fund	\$	\$ 126,000	\$ 475,000	\$	\$ 601,000
Nonmajor Governmental Funds	470,248	4,690,802	446		5,161,496
Water Utilities Enterprise Funds		496			496
Internal Service Funds	1,000,000			2,132,056	3,132,056
Fiduciary Funds					-
Total	\$ 1,470,248	\$ 4,817,298	\$ 475,446	\$ 2,132,056	\$ 8,895,048

Transfer in \$ 1,470,248 to the General Fund consists of \$ 85,000 from the Webb County Courthouse Security Fund for the Sheriff's security personnel, \$ 65,000 from the Webb County Courthouse Security for the enforcement personnel with the Justice of Peace and PCT 1 PL 1 and PCT 4, \$ 320,248 each member of the Court from the Building Maintenance and Construction Fund 2007 - 2008 designed for the County Judge and each Commissioners project and \$1,000,000 from the Workers Compensation Fund to for the decrease in estimated revenues.

Transfers out \$ 601,000 from the General Fund consisted of \$ 76,000 for debt service payments for capital leases, \$ 50,000 for Webb County Record Preservation Fund for personnel and operations. The Court also approved the general fund transfers out \$ 475,000 to fund a debt service requirements and operations.

The Water Utility Fund transfers out \$ 496 for the interest income earned to the Certificate of Obligation, Series 2006 capital project interest income fund.

The noted different between the enterprise funds statement of revenues, expenses and changes in fund net assets and the business-type activities consist of \$ 1,773,865 for the net book value for assets transferred from the by governmental activities to establish the Casa Blanca Golf Course Enterprise Fund.

The Court approved \$ 3,132,056 transfers from the Worker's Compensation Reserve Fund to the Webb County Employees' Health Benefit internal service fund to eliminate \$ 1,692,964 the projected fund's deficit and the Webb County Employees Retiree OPEB Fund to fund \$ 439,092; \$350,559 for OPEB costs and \$ 88,533 for additional medical claims and eliminate the projected fund's deficit.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

F. LEASES

The County entered into contractual lease agreements for Mitel telephone network system and District Attorney judicial prosecutor software for the governmental activities. The Golf Course Enterprise also entered into an contractual agreement for golf carts and turf equipment for the business type activities. The leases met the criteria of a capital lease, in which the benefits and risks of ownership are essentially transferred to the lessee, the County. Upon entering into these capital leases, the County records capital outlay and other financing sources for governmental funds equal to the capitalization amounts of the equipment in the fund that accounts for the acquiring governmental funds. The County records the asset and the related liability for the enterprise fund.

The assets acquired through capital lease are as follows:

		Governmental Activities
Asset:		
Buildings	\$	82,905
Equipment		3,466,123
Less: Accumulated Depreciation		<u>(2,913,506)</u>
Total	\$	<u><u>635,522</u></u>
		Business-type Activities
Asset:		
Equipment	\$	550,491
Less: Accumulated Depreciation		<u>(201,847)</u>
Total	\$	<u><u>348,645</u></u>

Lease payments are reported in the Debt Service Fund for governmental funds as taxes that have been levied for that specific purpose. The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2010, were as follows:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

<u>Year Ending September 30</u>	<u>Governmental Activities</u>
2011	127,099
2012	127,099
2013	79,426
2014	64,119
2015	64,119
Total minimum lease payments	461,862
Less: amount representing interest	(49,728)
Present value of minimum lease payments	<u>\$ 412,134</u>

<u>Year Ending September 30</u>	<u>Business-type Activities</u>
2011	123,816
2012	123,816
2013	123,816
2014	20,636
Total minimum lease payments	392,084
Less: amount representing interest	(28,558)
Present value of minimum lease payments	<u>\$ 363,526</u>

G. LONG-TERM DEBT

The following is a summary of long-term debt activity for the year ended September 30, 2010. The Certificates of Obligations, Limited Tax Improvements, Limited Tax Refunding bonds and Tax Notes pertain to governmental funds. The governmental bond debt is retired from the Debt Service Fund; primarily ad valorem taxes. A capital lease for the Mitel telephone network system is for the administration building retired from General Fund transfers. The District Attorney purchased New Dawn Tech-JustWare Systems for a judicial prosecutor software. The retirement of the capital lease will be from and the District Attorney's state forfeiture fund.

The TWDB Water and Sewer DFUNDII Loan series 2000, a portion of the Certificates of Obligations non-refunded, series 2000, Certificates of Obligations, Series 2006 and Series 2008, Limited Tax Refunding Bonds, Series 2005 and TWDB EDAP Loan (series 2004 & series 2004A) are retired by the Webb County Water Utility Fund.

A portion of The Limited tax Refunding Bonds, Series 2003, Certificate of Obligations, Series 2009, Limited Tax Refunding Bonds, Series 2007 are retired by the Webb County Casa Blanca Golf Course Fund. In addition golf course fund pays also for the capital lease for the golf carts and turf equipment.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

Changes in Long-Term Liabilities

Long-term liabilities activity for the fiscal year ended September 30, 2010, was as follows:

	Original Amount	Beginning Balance	Additions	Refunded	Reductions	Ending Balance	Amount Due Within One Year
Governmental Activities:							
Certificates of Obligations & Bonds							
Certificates of Obligations, Series 2000	5,995,000	530,678			530,678		
Certificates of Obligations, Series 2001	7,000,000	4,765,000			215,000	4,550,000	230,000
Limited Tax Improvement Bonds, Series 2002	11,300,000	6,680,000			490,000	6,190,000	510,000
Certificates of Obligations, Series 2002	4,300,000	2,970,000			175,000	2,795,000	185,000
Limited Tax Refunding Bonds, Series 2003	5,440,004	3,671,036			678,390	2,992,646	704,152
Certificates Of Obligation, Series 2003	9,700,000	4,942,150			126,100	4,816,050	252,200
Limited Tax Refunding Bonds, Series 2005	12,716,562	12,573,114			656,968	11,916,146	1,293,356
Certificates Of Obligation, Series 2006	11,685,000	10,777,000			389,000	10,388,000	453,000
Limited Tax Refunding Bonds, Series 2007	6,865,123	6,806,153			24,571	6,781,582	29,485
Limited Tax Refunding Bonds, Series 2008	7,105,000	6,885,000			925,000	5,960,000	960,000
Certificates of Obligations, Series 2008A	5,575,000	5,575,000			190,000	5,385,000	200,000
	<u>87,681,689</u>	<u>66,175,131</u>			<u>4,400,707</u>	<u>61,774,424</u>	<u>4,817,193</u>
Bond premiums		362,234			107,371	254,863	
Bond discounts		(144,900)			(9,716)	(135,184)	
Less deferred amount on refundings		(645,129)			(136,192)	(508,937)	
Total Certificates of Obligations & Bonds	87,681,689	65,747,336			4,362,170	61,385,166	4,817,193
Tax Notes							
Tax Notes, Series 2007	1,680,000	1,045,000			335,000	710,000	350,000
Tax Notes, Series 2007A	1,125,000	875,000			150,000	725,000	165,000
Total Notes	2,805,000	1,920,000			485,000	1,435,000	515,000
Lease Purchases							
Mitel Networks-Admin Bldg Telephone System	488,535	187,569			54,502	133,067	57,412
New Dawn - District Attorney Prosecutor	329,067		329,067		50,000	279,067	50,696
Total Lease Purchases	817,602	187,569	329,067		104,502	412,134	108,108
Governmental activities long-term liabilities	91,304,291	67,854,905	329,067		4,951,672	63,232,300	5,440,301
Business-type Activities:							
Certificates of Obligations & Bonds							
Certificates of Obligations, Series 2000	1,800,000	159,322			159,322	-	
Limited Tax Refunding Bonds, Series 2003	894,996	603,964			111,610	492,354	115,848
Certificates Of Obligation, Series 2003	300,000	152,850			3,900	148,950	7,800
Limited Tax Refunding Bonds, Series 2005	2,058,438	2,036,886			113,032	1,923,854	221,644
Limited Tax Refunding Bonds, Series 2007	119,877	118,847			429	118,418	515
Certificates of Obligations, Series 2006	720,000	648,000			26,000	622,000	27,000
Certificates of Obligations, Series 2008	648,000	644,000			5,000	639,000	10,000
	<u>6,541,311</u>	<u>4,363,869</u>			<u>419,293</u>	<u>3,944,576</u>	<u>382,807</u>
Bond premiums		53,143			15,395	37,748	
Bond discounts		(7,911)			(252)	(7,659)	
Less deferred amount on refundings		(110,300)			(32,608)	(77,692)	
Total Certificates of Obligations & Bonds	6,541,311	4,298,801			401,829	3,896,972	382,807
Loans							
TWDB Water & Sewer DFUNDII, Series 2000	1,958,000	1,650,000			100,000	1,550,000	110,000
TWDB EDAP Loan, Series 2004	1,102,000	992,000			50,000	942,000	55,000
TWDB EDAP Loan, Series 2004A	588,000	523,000			25,000	498,000	25,000
Total Loans	3,648,000	3,165,000			175,000	2,990,000	190,000
Lease Purchases							
Golf Course Lease	550,491	467,506			103,980	363,526	108,996
Total Lease Purchases	550,491	467,506			103,980	363,526	108,996
Business-type Activity Long-term Liabilities	10,739,802	7,931,307			680,809	7,250,498	681,803

Webb County, Texas
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For the Fiscal Year Ended September 30, 2010

Description of Individual Bond Issues and Loans Outstanding

Summarized below are the County's individual bond and loan issues which are outstanding at September 30, 2009.

Purpose of Issue	Amount Issued	Amount Outstanding	Interest Rate	Maximum Annual Debt Service
PRIMARY GOVERNMENT:				
Governmental Activities				
Certificates of Obligations, Series 2001 acquisition and renovation of the land and buildings for the downtown Villa Antigua project; replacement or upgrade of the County's main computer system and purchase of additional computer equipment; acquisition of land and construction of the County's morgue; expansion or rehabilitation of existing County buildings; construction, renovation, and improvements to various County parks; right-of-way acquisition in the colonias area; construction of an international bridge; purchase of computers, printers, copiers, furniture, and vehicles for various County departments; and the payment of contractual obligations for professional services in connection with such projects	7,000,000	4,550,000	4.55%-5.73%	860,331
Limited Tax Improvement Bonds, Series 2002 design, planning, acquisition, construction, capital outlay, and equipping of juvenile detention facility; and the payment of contractual obligations for professional services in connection with such project	11,300,000	6,190,000	3.00%-4.80%	850,851
Certificates of Obligations, Series 2002 design, planning, acquisition, construction, capital outlay, and equipping of community centers, other County buildings, improvements to the County parks, construction of bridges, acquisition of water supply and general equipment and other projects; and paying the costs of issuance thereof	4,300,000	2,795,000	3.00%-5.03%	305,919
Limited Tax Refunding Bonds, Series 2002 refund the outstanding obligations of the County listed on Schedule 1 hereto (the "Refunded Obligations") on February 15, 2003 on a current basis with a delivery date for the Refunding Bonds of November 21, 2002.	-	-	5.00%	-
Limited Tax Refunding Bonds, Series 2003 refund the outstanding obligations of the County on Schedule 1 hereto (the "Refunded Obligations") on March 1, 2004.	5,440,004	2,992,646	2.50%-3.00%	814,583
Certificates Of Obligations, Series 2003 for the design, planning, acquisition, construction, and equipping of golf course improvements; purchase and renovation of the site and building called "Tex-Mex" building at 1202 Washington Street; sites for and construction of ionization towers and monitoring station for rain enhancement; construction, renovation, equipment, and improvement to various County parks and community centers; right-of-way acquisition and road improvements in the colonias areas; construction of an international bridge; acquisition of a secondary County water source; purchase computers, copiers, fax machines, furniture, vehicles, heavy equipment and other equipment for the County courts, the Sheriff's department, and other various County departments; Casa Blanca Lake rehabilitation; development of recreational facilities through Interlocal agreements with LISD, UISD, and City of Laredo; development of the North Shiloh Community Center in Precinct 3 of the County; land acquisition and developments and/or rehabilitation of the recreational and community centers in the Rio Bravo and El Cenizo areas of Southern Webb County; improvements to County property used for recreational purposed in the area known as "LIFE Downs"; and the payment of contractual obligations for professional services in connection with such projects	9,700,000	4,816,050	2.50%-5.00%	1,070,558
Limited Tax Refunding Bonds, Series 2005 refund a portion of the County's outstanding debt for Certificates of Obligation, Series 1999 and Series 2000; costs incurred in connection with issuance of the bonds	12,716,562	11,916,146	3.00%-5.00%	1,836,650

Webb County, Texas
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<p>Certificates Of Obligations, Series 2006 for the payment of contractual obligations to be incurred for the design, planning, acquisition, construction, and equipping of right-of-way and drainage facilities in the Colonias areas; two tanker trucks for fire protection; permitting an international railroad bridge; permitting an international bridge; right-of-way and utilities relocation for Cuatro Vientos Road; engineering design and repairs to Casa Blanca Dam; water well and tests in Carrizo Wilcox Aquifer; a morgue; a veterans building and museum; studies for reconstruction and preservation of the courthouse annex and other County buildings; purchase of vehicles, computers, copiers, fax machines, furniture, and other equipment for all departments; development of facilities including county parks, community centers land acquisition and the construction and/or rehabilitation of parks, community centers, and other buildings, constructed either independently or through Interlocal agreement with other public and/or private entities; communication tower and radio equipment; improvement for the renovation of the Villa Antigua project; raw water intake and pond cleaning at water treatment plant; and vehicles and road and bridge heavy equipment; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering), and to pay costs of issuance related to the Certificates.</p>	11,685,000	10,388,000	4.30%-5.00%	1,082,026
<p>Tax Notes, Series 2007 Acquisition, design, planning, construction, equipping, and/or renovation of Casa Ortiz.</p>	1,680,000	710,000	3.66%-3.76%	370,029
<p>Tax Notes, Series 2007A Defeased Certificate of Participation, Series 1997; costs incurred in connection with issuance of the bonds</p>	1,125,000	725,000	3.77%	206,027
<p>Limited Tax Refunding Bonds, Series 2007 refund a portion of the County's outstanding debt for Certificates of Obligation, Series 2001 and Series 2003 and Limited Tax Improvement Bonds, Series 2002; costs incurred in connection with issuance of the bonds</p>	6,865,123	6,781,582	3.99%	2,335,823
<p>Limited Tax Refunding Bonds, Series 2008 refund the County's outstanding debt for General Obligation Refunding Bonds, Series 1998; costs the bonds</p>	7,105,000	5,960,000	3.20%	1,981,200
<p>Certificates Of Obligations, Series 2008A for paying contractual obligations of the County to be incurred for engineering and architectural studies to repair or construct a new building on the County property known as the "Tex-Mex" building at 1202 Washington Street; providing financing for additional cost of construction and equipping the Youth Village juvenile justice center; acquisition of land and/or property for an administration annex in the downtown area; expansion, repair, and renovation of the county buildings in the Quad City area being the Justice of the Peace/Constable Office located off Highway 359 in Bruni, TX and the Community Center located on FM 649 in Mirando, Texas; the purchase of computers, copiers, fax machines, furniture, vehicles, heavy equipment, and other equipment for the County Courts, the Sheriff Department, and other various County departments; and the payment if contractual obligations for professional services in connection with such projects (including, but limited to,</p>	5,575,000	5,385,000	4.50%	438,675
Total Governmental Activities	<u>84,491,689</u>	<u>63,209,424</u>		

Webb County, Texas
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Purpose of Issue	Amount Issued	Amount Outstanding	Interest Rate	Maximum Annual Debt Service
Business-Type Activities				
TWDB DFUND II Loan, Series 2000 financing the water supply portion of the Waterworks and Sewer System Project and paying the costs of issuance of the bonds	1,958,000	1,550,000	5.59%	207,915
Limited Tax Refunding Bonds, Series 2003 refund the outstanding obligations of the County on Schedule 1 hereto (the "Refunded Obligations") on March 1, 2004.	894,996	492,354	2.50%-3.00%	134,017
Certificates Of Obligations, Series 2003 for the design, planning, acquisition, construction, and equipping of golf course improvements;	300,000	148,950	2.50%-5.00%	27,202
TWDB EDAP Loan Series 2004 design and construction of water treatment and distribution and wastewater collection and treatment facilities to serve the economically distressed areas of Webb County known as the City of Rio Bravo and the City of El Comizo	1,102,000	942,000	2.75%-5.60%	104,408
TWDB EDAP Loan Series 2004A design and construction of water treatment and distribution and wastewater collection and treatment facilities to serve the economically distressed areas of Webb County known as the City of Rio Bravo and the City of El Comizo	588,000	498,000	3.33%-5.93%	55,696
Limited Tax Refunding Bonds, Series 2005 refund a portion of the County's outstanding debt for Certificates of Obligation, Series 1999 and Series 2000; costs incurred in connection with issuance of the bonds	2,058,438	1,923,854	3.00%-5.00%	314,750
Certificates Of Obligations, Series 2006 for the payment of contractual obligations to be incurred for the design, planning, acquisition, construction, and equipping of right-of-way and drainage facilities in the Colonias areas; two tanker trucks for fire protection; permitting an international railroad bridge; permitting an international bridge; right-of-way and utilities relocation for Cuatro Vientos Road; engineering design and repairs to Casa Blanca Dam; water well and tests in Carrizo Wilcox Aquifer; a morgue; a veterans building and museum; studies for reconstruction and preservation of the courthouse annex and other County buildings; purchase of vehicles, computers, copiers, fax machines, furniture, and other equipment for all departments; development of facilities including county parks, community centers land acquisition and the construction and/or rehabilitation of parks, community centers, and other buildings, constructed either independently or through Interlocal agreement with other public and/or private entities; communication tower and radio equipment; improvement for the renovation of the Villa Antigua project; raw water intake and pond cleaning at water treatment plant; and vehicles and road and bridge heavy equipment; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering), and to pay costs of issuance related to the Certificates.	720,000	622,000	4.30%-5.00%	55,025
Limited Tax Refunding Bonds, Series 2007 refund a portion of the County's outstanding debt for Certificates of Obligation, Series 2003; costs incurred in connection with issuance of the bonds	119,877	118,418	3.99%	40,788
Certificates Of Obligations, Series 2008 for the design and construction of Rio Bravo Waterline Replacement Phase II	648,000	639,000	4.21% -5.31%	55,196
Total Business-Type Activities	8,389,311	6,934,576		

Webb County, Texas
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For the Fiscal Year Ended September 30, 2010

Governmental Activities:

Fiscal Year	Certificates of Obligations & Bonds			Total for all Tax Notes			Contract Payable (Lease Obligation)		
	Total for all Series			Total for all Tax Notes					
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2011	4,817,193	2,895,657	7,712,850	515,000	44,251	559,251	108,107	18,991	127,099
2012	4,810,178	2,728,567	7,538,745	530,000	24,676	554,676	113,611	13,487	127,099
2013	5,090,431	2,527,463	7,617,894	195,000	11,027	206,027	70,870	8,556	79,426
2014	5,310,567	2,310,902	7,621,469	195,000	3,676	198,676	58,369	5,750	64,119
2015	5,776,552	2,081,095	7,857,647				61,177	2,943	64,119
2016	4,206,454	1,864,109	6,070,563						
2017	4,409,557	1,664,817	6,074,374						
2018	4,611,366	1,455,765	6,067,131						
2019	4,840,921	1,234,446	6,075,367						
2020	4,269,700	768,428	5,038,128						
2021	3,448,900	519,381	3,968,281						
2022	3,021,567	382,357	3,403,924						
2023	2,174,039	271,855	2,445,894						
2024	1,321,000	196,014	1,517,014						
2025	1,384,000	135,151	1,519,151						
2026	1,447,000	70,793	1,517,793						
2027	410,000	28,350	438,350						
2028	425,000	9,563	434,563						
2029									
Total Debt	61,774,424	21,144,714	82,919,138	1,435,000	83,629	1,518,629	412,134	49,727	461,862

Business-Type Activities:

Fiscal Year	Certificates of Obligations & Bonds			TWDB EDAP Loans Series 2000 DFUNDII, 2004, 2004A			Contract Payable (Lease Obligation)		
	Total for all Series			Series 2000 DFUNDII, 2004, 2004A					
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2011	382,807	179,665	562,472	190,000	158,128	348,128	108,995	14,821	123,816
2012	288,822	149,407	438,229	205,000	148,193	353,193	114,253	9,563	123,816
2013	322,569	139,538	462,107	215,000	137,408	352,408	119,763	4,053	123,816
2014	349,433	125,012	474,445	230,000	125,792	355,792	20,515	121	20,636
2015	249,448	112,587	362,034	245,000	113,204	358,204			
2016	286,546	101,404	387,950	260,000	99,596	359,596			
2017	304,443	87,422	391,865	270,000	85,082	355,082			
2018	318,634	72,357	390,992	290,000	69,536	359,536			
2019	331,079	56,388	387,467	310,000	52,707	362,707			
2020	344,300	45,100	389,401	325,000	34,702	359,702			
2021	116,100	34,125	150,225	131,000	21,796	152,796			
2022	110,433	29,007	139,440	137,000	14,301	151,301			
2023	104,961	24,082	129,043	141,000	6,437	147,437			
2024	90,000	19,509	109,509	41,000	1,216	42,216			
2025	94,000	15,102	109,102						
2026	99,000	10,422	109,422						
2027	48,000	6,747	54,747						
2028	51,000	4,156	55,156						
2029	53,000	1,407	54,407						
Total Debt	3,944,576	1,213,437	5,158,013	2,990,000	1,068,097	4,058,097	363,526	28,558	392,084

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Governmental Activities:

Fiscal Year	Certificates of Obligations, Series 2001			Limited Tax Improvement Bonds, Series 2002			Certificates of Obligations, Series 2002		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2011	230,000	263,058	493,058	510,000	339,023	849,023	185,000	120,919	305,919
2012	615,000	245,331	860,331	530,000	319,390	849,390	190,000	113,840	303,840
2013	570,000	219,865	789,865	550,000	298,320	848,320	195,000	106,330	301,330
2014	575,000	194,674	769,674	575,000	275,461	850,461	205,000	98,202	303,202
2015	440,000	171,870	611,870	600,000	250,851	850,851	215,000	89,405	304,405
2016	495,000	150,351	645,351	625,000	224,429	849,429	225,000	79,914	304,914
2017	510,000	126,730	636,730	650,000	196,133	846,133	235,000	69,705	304,705
2018	535,000	101,644	636,644	685,000	165,753	850,753	245,000	58,783	303,783
2019	580,000	74,460	654,460	715,000	133,374	848,374	255,000	47,219	302,219
2020				750,000	98,750	848,750	270,000	34,810	304,810
2021						-	280,000	21,540	301,540
2022						-	295,000	7,375	302,375
Total	4,550,000	1,547,983	6,097,983	6,190,000	2,301,484	8,491,484	2,795,000	848,042	3,643,042

Fiscal Year	Limited Tax Refunding Bonds, Series 2003			Certificates of Obligations, Series 2003			Limited Tax Refunding Bonds, Series 2005		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2011	704,152	102,478	806,630	252,200	386,548	638,748	1,293,356	543,295	1,836,650
2012	729,914	76,030	805,944	203,700	377,682	581,382	895,079	516,588	1,411,667
2013	759,969	47,144	807,113	242,500	368,758	611,258	1,003,477	470,517	1,473,994
2014	798,611	15,972	814,583	300,700	357,894	658,594	1,067,771	418,137	1,485,909
2015				606,250	339,755	946,005	1,172,817	360,674	1,533,491
2016				756,600	312,120	1,068,720	1,309,455	296,795	1,606,250
2017				790,550	280,008	1,070,558	1,385,608	229,058	1,614,666
2018				814,800	245,888	1,060,688	1,459,167	157,932	1,617,099
2019				848,750	209,697	1,058,447	1,521,858	83,572	1,605,430
2020							807,559	20,189	827,748
Total	2,992,646	241,624	3,234,270	4,816,050	2,878,350	7,694,400	11,916,146	3,096,758	15,012,904

Fiscal Year	Certificates of Obligations, Series 2006			Limited Tax Refunding Bonds, Series 2007			Certificates of Obligations, Series 2008A		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2011	453,000	457,333	910,333	29,485	269,658	299,143	200,000	237,825	437,825
2012	417,000	438,302	855,302	29,485	268,484	297,969	210,000	228,600	438,600
2013	510,000	418,024	928,024	29,485	267,308	296,793	215,000	219,038	434,038
2014	489,000	396,171	885,171	29,485	266,134	295,619	225,000	209,138	434,138
2015	523,000	373,706	896,706	29,485	264,958	294,443	240,000	198,675	438,675
2016	511,000	349,164	860,164	34,399	263,686	298,085	250,000	187,650	437,650
2017	544,000	324,693	868,693	34,399	262,315	296,714	260,000	176,175	436,175
2018	568,000	300,572	868,572	34,399	260,944	295,343	270,000	164,250	434,250
2019	596,000	274,886	870,886	39,313	259,475	298,788	285,000	151,763	436,763
2020	604,000	248,035	852,035	1,538,141	228,045	1,766,186	300,000	138,600	438,600
2021	677,000	219,043	896,043	2,181,900	153,923	2,335,823	310,000	124,875	434,875
2022	716,000	187,531	903,531	1,685,567	76,864	1,762,431	325,000	110,588	435,588
2023	748,000	154,591	902,591	1,086,039	21,639	1,107,678	340,000	95,625	435,625
2024	966,000	116,026	1,082,026				355,000	79,988	434,988
2025	1,009,000	71,589	1,080,589				375,000	63,563	438,563
2026	1,057,000	24,443	1,081,443				390,000	46,350	436,350
2027							410,000	28,350	438,350
2028							425,000	9,563	434,563
Total	10,388,000	4,354,108	14,742,108	6,781,582	2,863,433	9,645,015	5,385,000	2,470,613	7,855,613

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

Fiscal Year	Limited Tax Refunding Bonds, Series 2008		
	Principal	Interest	Total
2011	960,000	175,520	1,135,520
2012	990,000	144,320	1,134,320
2013	1,015,000	112,160	1,127,160
2014	1,045,000	79,120	1,124,120
2015	1,950,000	31,200	1,981,200
Total	5,960,000	542,320	6,502,320

Fiscal Year	Tax Notes Series 2007			Tax Notes Series 2007A		
	Principal	Interest	Total	Principal	Interest	Total
2011	350,000	20,029	370,029	165,000	24,222	189,222
2012	360,000	6,768	366,768	170,000	17,908	187,908
2013				195,000	11,027	206,027
2014				195,000	3,676	198,676
Total	710,000	26,797	736,797	725,000	56,833	781,833

Business-Type Activities:

Fiscal Year	Certificates of Obligations, Series 1999			Certificates of Obligations, Series 2000			TWDB DFUNDII Loan, Series 2000		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2011							110,000	84,603	194,603
2012							120,000	78,390	198,390
2013							130,000	71,545	201,545
2014							140,000	64,085	204,085
2015							150,000	56,000	206,000
2016							160,000	47,280	207,280
2017							170,000	37,915	207,915
2018							180,000	27,895	207,895
2019							190,000	17,210	207,210
2020							200,000	5,850	205,850
Total	-	-	-	-	-	-	1,550,000	490,773	2,040,773

Fiscal Year	Limited Tax Refunding Bonds, Series 2003			Certificates of Obligations, Series 2003			TWDB EDAP Loan Series 2004		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2011	115,848	16,860	132,708	7,800	6,047	13,847	55,000	46,843	101,843
2012	120,086	12,508	132,594	6,300	5,773	12,073	55,000	44,450	99,450
2013	125,031	7,756	132,787	7,500	5,497	12,997	55,000	41,989	96,989
2014	131,389	2,628	134,017	9,300	5,161	14,461	60,000	39,343	99,343
2015			-	18,750	4,600	23,350	60,000	36,508	96,508
2016			-	23,400	3,745	27,145	65,000	33,459	98,459
2017			-	24,450	2,752	27,202	65,000	30,193	95,193
2018			-	25,200	1,697	26,897	75,000	26,585	101,585
2019			-	26,250	578	26,828	80,000	22,535	102,535
2020			-			-	85,000	18,161	103,161
2021			-			-	91,000	13,408	104,408
2022			-			-	96,000	8,264	104,264
2023			-			-	100,000	2,800	102,800
2024			-			-			
Total	492,354	39,752	532,106	148,950	35,850	184,800	942,000	364,536	1,306,536

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

Fiscal Year	TWDB EDAP Loan Series 2004A			Limited Tax Refunding Bonds, Series 2005			Certificates of Obligations, Series 2006		
	2011	25,000	26,682	51,682	221,644	93,105	314,750	27,000	27,374
2012	30,000	25,353	55,353	119,921	69,212	189,133	28,000	26,171	54,171
2013	30,000	23,874	53,874	141,523	66,358	207,881	30,000	24,903	54,903
2014	30,000	22,365	52,365	152,229	59,613	211,841	31,000	23,568	54,568
2015	35,000	20,696	55,696	172,183	52,951	225,134	32,000	22,170	54,170
2016	35,000	18,857	53,857	200,545	45,455	246,000	34,000	20,600	54,600
2017	35,000	16,974	51,974	214,392	35,442	249,834	36,000	18,976	54,976
2018	35,000	15,056	50,056	225,833	24,443	250,276	37,000	17,393	54,393
2019	40,000	12,962	52,962	233,142	12,803	245,945	39,000	15,716	54,716
2020	40,000	10,690	50,690	242,441	6,061	248,502	41,000	13,925	54,925
2021	40,000	8,388	48,388				43,000	12,025	55,025
2022	41,000	6,037	47,037				44,000	10,056	54,056
2023	41,000	3,637	44,637				47,000	8,009	55,009
2024	41,000	1,216	42,216				49,000	5,849	54,849
2025							51,000	3,599	54,599
2026							53,000	1,226	54,226
2027									
Total	498,000	212,789	710,789	1,923,854	465,442	2,389,296	622,000	251,558	873,558

Fiscal Year	Limited Tax Refunding Bonds, Series 2007			Certificates of Obligations, Series 2008		
	2011	515	4,709	5,224	10,000	31,569
2012	515	4,688	5,203	14,000	31,055	45,055
2013	515	4,668	5,183	18,000	30,356	48,356
2014	515	4,647	5,162	25,000	29,395	54,395
2015	515	4,627	5,142	26,000	28,239	54,239
2016	601	4,604	5,205	28,000	27,001	55,001
2017	601	4,580	5,181	29,000	25,672	54,672
2018	601	4,557	5,158	30,000	24,268	54,268
2019	687	4,531	5,218	32,000	22,761	54,761
2020	26,859	3,982	30,841	34,000	21,132	55,132
2021	38,100	2,688	40,788	35,000	19,412	54,412
2022	29,433	1,342	30,775	37,000	17,608	54,608
2023	18,961	378	19,339	39,000	15,695	54,695
2024				41,000	13,661	54,661
2025				43,000	11,504	54,504
2026				46,000	9,196	55,196
2027				48,000	6,747	54,747
2028				51,000	4,156	55,156
2029				53,000	1,407	54,407
Total	118,418	50,001	168,419	639,000	370,834	1,009,834

H. BONDS DEFEASSED - PRIOR YEARS DEFEASANCE OF DEBT

Governmental Activities

During 2005, the County defeased \$4,053,157 of its Certificates of Obligation, Series 2000 by issuing \$ 12,716,562 Limited Tax Refunding Bonds and placing the proceeds of the newly issued bonds in an irrevocable escrow fund to provide for all future debt service payments on the old bonds. The defeased bonds Series 2000 have a call date for February 1, 2010. Accordingly, the escrow fund assets and liabilities for the defeased bonds are not included in the financial statements. As of September 30, 2010, the amount of refunded Certificates of Obligation Series 2000 that are outstanding and considered defeased is considered paid.

During 2008, the County defeased \$ 1,205,000 of its Certificates of Obligation, Series 2001, \$1,615,000 of its Certificates of Obligation, Series 2002 and \$ 3,656,900 of its Certificates of Obligation, Series 2003 by issuing \$ 6,865,123 Limited Tax Refunding Bonds Series 2007 and placing the proceeds of the newly issued bonds in an irrevocable escrow fund to provide for all future debt service payments on the old bonds. The defeased bonds Series 2001, Series 2002 and

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

Series 2003 have a call date for February 1, 2011, February 1, 2012 and February 1, 2013 respectively. Accordingly, the escrow fund assets and liabilities for the defeased bonds are not included in the financial statements. As of September 30, 2010, the amount of refunded Certificates of Obligation Series 2001, Series 2002 and Series 2003 outstanding and considered defeased is \$ 6,476,900.

Proprietary Fund

During 2005, the County defeased \$1,216,843 of its Certificates of Obligation, Series 2000 by issuing \$ 2,058,438 Limited Tax Refunding Bonds and placing the proceeds of the newly issued bonds in an irrevocable escrow funds to provide for all future debt service payments on the old bonds. The defeased bonds Series 2000 have a call date for February 1, 2010. Accordingly, the escrow fund assets and liabilities for the defeased bonds are not included in the financial statements. As of September 30, 2010, the amount of refunded Certificates of Obligation Series 2000 that are outstanding and considered defeased is considered paid.

During 2008, the County defeased \$ 113,100 of its Certificates of Obligation, Series 2003 by issuing \$ 119,877 Limited Tax Refunding Bonds Series 2007 and placing the proceeds of the newly issued bonds in an irrevocable escrow fund to provide for all future debt service payments on the old bonds. The defeased bonds Series 2003 have a call date for February 1, 2013. Accordingly, the escrow fund assets and liabilities for the defeased bonds are not included in the financial statements. As of September 30, 2010, the amount of the refunded Certificates of Obligation, Series 2003 outstanding and considered defeased is \$ 113,100.

V OTHER INFORMATION

A. PROPERTY TAXES

Property subject to taxation is real property and certain personal property situated in the County. The County's property tax is levied and becomes collectible on October 1, based on values assessed by the Webb County Appraisal District as of the preceding January 1, which is the date a tax lien is attached to the property.

Such taxes become delinquent on February 1 after the levy date. Discounts of 3%, 2%, and 1% are offered on payments of current taxes made by the last day of October, November and December, respectively.

Interest and penalties of 7% plus 2% a month are added for payments received in February, March, April, May, and June. The assessed valuation of taxable property for year 2009 was \$ 13,628,665,189 representing 100% of appraised value.

The County grants exemptions authorized by state law for disabled veterans, and homestead productivity of open space land. Therefore, the taxable values to which the tax rates are applied are less than the 100% valuation. The taxable values for year 2009, and designation of tax rates are as follows for fiscal 2010:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

	Taxable Value	Tax Rate Per \$100 of Taxable Value
General Fund:	\$ 13,530,000,000	0.354589
Road and Bridge - Special Revenue Fund	\$ 13,555,000,000	0.008101
Debt Service Fund:	\$ 13,530,000,000	0.057365
Total Tax Rate		0.420055

Taxes receivable are reduced by an allowance for estimated uncollectible taxes. Revenues from property taxes are recognized in the current year to the extent they are available to finance current year expenditures.

The County is permitted to levy a tax rate up to eighty cents (\$.80) per one hundred dollars (\$ 100) valuation for the four constitutional purposes namely, general fund, permanent improvements fund, road and bridge fund and the jury fund. The Court may levy the tax rate needed for its governmental services as long the Court does not impair any outstanding bonds or other obligations or exceed the \$.80 per \$ 100 maximum valuation for the year.

The legislature may authorize an additional \$.15 ad valorem tax for maintenance of public roads and bridges or a \$.30 ad valorem tax to be levied for road and flood control provided the majority of the qualified voters of the County approve the additional taxes.

The County thus has legal margins of \$.379945, per \$100 valuation and could levy approximately \$51,880,210 in additional taxes for those purposes before exceeding the eighty cents (\$.80) constitutional tax rate calculated in accordance with the Texas Property Tax Code. The Property Tax Code provide for a referendum election if the effective tax rate increase by more than 8% or more of the previous year's effective tax rate.

Because of limitations imposed by state law, cases in which accumulated taxes exceed property value and other problems in tax collection, allowances have been provided for uncollectible accounts.

B. DEBT LIMIT

The County is subject to certain statutes of the Texas Constitution that limit the amount of net bonded debt (exclusive of revenue bonds). The County may have outstanding up to 25 percent of the assessed value of real property.

At September 30, 2010, the statutory limit of the County was approximately \$ 3,465,738,850 providing a legal debt margin of \$ 3,404,786,730.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

C. COMPENSATED ABSENCES

Accumulated compensatory leave, vacation and sick leave expected to be liquidated with expendable available financial resources are reported as expenditures during the fiscal year in the respective governmental funds. The governmental funds recognized a liability at year-end only if the compensated absences mature (when due). Accumulated compensated absences not expected to be liquidated with expendable available resources are reported as long-term liabilities in the governmental activities column of the government-wide Statement of Activities. The majority of these have typically been liquidated from the General Fund in previous years. Accumulated compensated absences of Proprietary Funds are recorded as an expense and liability in the respective fund and the business-type column of the government-wide Statement of Activities as the benefit accrues for the employee.

Employees accrue 12 days of sick leave per year. Sick leave taken is recognized as expenditures as used by employees. There is no ceiling for employees to accumulate sick leave. Upon separation or termination, unused sick leave is not paid. Employees earned from twelve to twenty-one vacation days per year, depending on years of service. The County policy provide for a maximum paid out of twenty-two days upon the employee's resignations or retirements.

Non-exempt employees earn compensatory time at one and one-half times their rate of pay times the excess of 40 hours per week worked. The compensatory time balance for non-exempt employees may not exceed 240 hours for non-law enforcement and 480 for law enforcement. Hours in excess of maximum must be paid to the non-exempt employee at the rate of one and one-half times the regular rate. Upon termination, non-exempt employees will be paid for compensatory time at their wage rate at time of termination.

	Balance Outstanding October 1, 2009	Earned	Taken/ Paid	Balance Outstanding September 30, 2010	Amount Due Within One Year
Governmental Activities	3,135,914	1,619,766	1,539,772	3,215,908	1,609,590
Business-type Activities	<u>72,927</u>	<u>6,427</u>	<u>23,433</u>	<u>55,921</u>	<u>18,917</u>
Total Primary Government	<u><u>3,208,841</u></u>	<u><u>1,626,193</u></u>	<u><u>1,563,205</u></u>	<u><u>3,271,829</u></u>	<u><u>1,628,507</u></u>

The County does not have incentives for voluntary terminations (early-retirement incentives) benefits except for the post employment benefit insurance offered by the County for retiree.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

D. RETIREMENT PLAN

1. PLAN DESCRIPTION

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 602 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 or above with 8 or more years of service, or 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 8 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 contribution 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 TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employees' accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

2. FUNDING POLICY

The employer has elected the annually determined contribution rate (ADCR) 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 8.61% for the months of the accounting year in 2009, and 9.51% for the months of the accounting year in 2010.

The contribution rate payable by the employee members for calendar year 2009 is the rate of 6% 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.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

3. ANNUAL PENSION COST

The required contribution was determined as part of the December 31, 2009 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2009 included (a) 8.0 percent investment rate of return (net of administrative expenses) and (b) projected salary increase of 5.4 percent. Both (a) and (b) included an inflation component of 3.5 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2009 was twenty years.

For the 2010 fiscal year, the County's annual pension cost was equal to the County's required contributions. The employers are required to contribute at an actuarially determined rate; the current required contribution is \$ 5,416,278.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the Governmental Accounting Standards Board Statement Number 27 "Accounting for Pension by State and Local Governmental Employers" parameters based on the actuarial valuations as of December 31, 2007 and December 31, 2008, the basis for determining the contribution rates for calendar years 2008 and 2009. The December 31, 2009 actuarial valuation is the most recent valuation.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

Actuarial Valuation Methods and Assumptions			
Actuarial Valuation Date	12/31/2007	12/31/2008	12/31/2009
Actuarial Cost Method	entry age	entry age	entry age
Amortization Method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, closed
Amortization Period in Years	15.0	20.0	20.0
Asset Valuation Method	SAF:10-yr smoothed value ESF: Fund value	SAF:10-yr smoothed value ESF: Fund value	SAF:10-yr smoothed value ESF: Fund value
Actuarial Assumptions:			
Investment Return (1)	8.00%	8.00%	8.00%
Projected Salary Increases (1)	5.30%	5.30%	5.40%
Inflation	3.50%	3.50%	3.50%
Cost-Of-Living Adjustments	0.00%	0.00%	0.00%
(1) Includes inflation at the stated rate			

Trend Information			
Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2007	4,578,920	100%	- 0 -
2008	4,852,718	100%	- 0 -
2009	5,416,278	100%	- 0 -

4. FUNDED STATUS AND FUNDING PROGRESS

As of December 31, 2009, the most recent actuarial valuation date, the plan was 88.40 percent funded. The actuarial accrued liability for benefits was \$ 130,944,638, and the actuarial value of the assets was 115,752,127, resulting in an unfunded actuarial accrued liability UAAL of \$ 15,192,511. The covered payroll (annual payroll of active employees covered by the plan) was \$ 55,451,245, and the ratio of the UAAL to the covered payroll was 27.40 percent.

The schedule of funding progress, presented as RSI included in the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

Schedule Funding Progress						
	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unrounded or (Overfunded) Actuarial Accrued Liability UAAL (OAALL)	Funded Ratio	Annual Covered Payroll (Actuarial)	UAAL or (OAAL) as a Percentage of Covered Payroll
12/31/2007	97,378,036	104,655,313	7,277,277	93.05%	49,862,367	14.59%
12/31/2008	100,022,707	115,617,041	15,594,334	86.51%	52,937,767	29.46%
12/31/2009	115,752,127	130,944,638	15,192,511	88.40%	55,451,245	27.40%
(2) Funding information may differ from prior year compliance data due to plan changes effective 1/1/2009.						

5. TRANSITION DISCLOSURE

It was determined in accordance with GASB Statement No. 27 that the pension liability was zero at transition to that statement effective at the beginning of the accounting year, because all actuarially required contributions for the accounting years beginning in 1987 up to the beginning of this accounting year have been paid.

There was no previously reported pension liability before the transition. Therefore, the difference between the pension liability at transition and the previously reported pension liability is zero.

E. DEFERRED COMPENSATION

In accordance with Internal Revenue Code (IRC) Section 457, the County offers all employees a deferred compensation plan. Under this plan, employees are permitted to defer a portion of their current salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. Public Employees Benefit Services Corporation (PEBSCO) administers the plan.

During the fiscal year ended September 30, 1998, the County exercised its option and transferred the assets of the deferred compensation plan created under Internal Revenue Code Section 457 to a trust held for the exclusive benefit of the participating employees and not accessible by the County or its creditors. For this reason and as required by Government Accounting Standard Board (GASB) Statement No. 32, "Deferred Compensation Plans Under Internal Revenue Code Section 457", the County is not including the activity related to the deferred compensation plan in its financial statements.

The implementation of GASB Statement No. 32 did not have an effect on the financial statements of the County, which would require an adjustment to the equity section of the County in order to comply with Generally Accepted Accounting Principles.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

F. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The County established a department within the General Fund to account for property / casualty and liability insurance premium reserves and uninsured risks of loss up to \$50,000 per occurrence. The County self insured retention for our employment practices increased to \$ 75,000 per occurrence. The Workers' Compensation Fund was created to finance worker's compensation claims for uninsured losses up to \$100,000 per employee claim, this enabled the County to account for and record losses and maintain reserves for on-the-job employee injuries.

In addition, the County continues to maintain an Employees' Health Benefits Fund for uninsured risk of loss for health insurance coverage for employees up to \$50,000 per employee per year.

The Court set the rates for the County's funding plan levels, contributions and employees deductions. All funds with personnel cost participate in both the employees' health benefits and workers' compensation funds.

There was no significant reduction in insurance coverage from coverage in the prior year by category. The County purchases commercial insurance for claims in excess of coverage provided by each Fund and for all other risks of loss. Settled claims resulting from general liability exposure have not exceeded this commercial coverage in any of the past ten fiscal years. As of September 30, 2010 the claims liability of \$ 803,923 and \$ 101,950 are reported in the internal service funds. Changes in the respective funds claims liability amount for 2001 through 2010 fiscal years were:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

Webb County Employees' Health Benefits Fund

Fiscal Year	Beginning of Fiscal Year Liability	Claims and Changes In Estimates	Claims Payments	Balance at Fiscal Year End
2001	361,925	3,903,435	(3,914,680)	350,680
2002	350,680	3,986,143	(3,815,008)	521,815
2003	521,815	4,972,824	(5,081,217)	413,422
2004	413,422	6,265,616	(6,169,408)	509,630
2005	509,630	6,898,030	(6,503,852)	903,808
2006	903,808	5,777,073	(6,124,990)	555,891
2007	555,891	7,143,918	(7,251,347)	448,462
2008	448,462	7,610,542	(7,441,254)	617,750
2009	617,750	7,856,290	(7,898,792)	575,247
2010	575,247	9,328,116	(9,099,440)	803,923

Webb County Workers' Compensation Reserve Fund

Fiscal Year	Beginning of Fiscal Year Liability	Claims and Changes In Estimates	Claims Payments	Balance at Fiscal Year End
2001	55,854	750,234	(737,226)	68,862
2002	68,962	646,695	(601,534)	114,123
2003	114,023	234,081	(316,298)	31,806
2004	31,806	1,021,409	(981,155)	72,060
2005	72,060	190,984	(263,472)	95,920
2006	95,920	762,013	(805,039)	52,894
2007	52,894	644,455	(622,031)	75,318
2008	75,318	370,300	(399,040)	46,578
2009	46,578	505,683	(496,130)	56,131
2010	56,131	472,363	(426,544)	101,950

The risk liability is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which require that a liability be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. The short term liability is \$ 615,692 for the employees' health benefits fund and \$ 425,978 for the workers compensation reserve fund. The long term liability is \$ 206,024 for the workers compensation reserve fund. Changes in the respective funds reserve amount in the fiscal year were as follows:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

Webb County Employees' Health Benefits Fund

Fiscal Year	Beginning of Fiscal Year Liability	Claims and Changes In Estimates	Claims Payments	Balance at Fiscal Year End
2001	615,692	- 0 -	- 0 -	615,692
2002	615,692	- 0 -	- 0 -	615,692
2003	615,692	- 0 -	- 0 -	615,692
2004	615,692	- 0 -	- 0 -	615,692
2005	615,692	- 0 -	- 0 -	615,692
2006	615,692	- 0 -	- 0 -	615,692
2007	615,692	- 0 -	- 0 -	615,692
2008	615,692	- 0 -	- 0 -	615,692
2009	615,692	- 0 -	- 0 -	615,692
2010	615,692	- 0 -	- 0 -	615,692

Webb County Workers' Compensation Reserve Fund

Fiscal Year	Beginning of Fiscal Year Liability	Claims and Changes In Estimates	Claims Payments	Balance at Fiscal Year End
2001	471,209	258,272	- 0 -	729,481
2002	729,481	15,409	- 0 -	744,890
2003	744,890	(158,358)	- 0 -	586,532
2004	586,532	455,442	- 0 -	1,041,974
2005	1,041,974	(360,302)	- 0 -	681,672
2006	681,672	144,212	- 0 -	825,884
2007	825,884	(49,605)	- 0 -	776,279
2008	776,279	(110,397)	- 0 -	665,882
2009	665,882	12,625	- 0 -	678,507
2010	678,507	(46,505)	- 0 -	632,002

G. COMMITMENTS AND CONTINGENCIES

In addition to the mentioned claims and judgments liabilities, if the County would cancel its health insurance policy it would be liable an estimated \$ 1,756,318. This amount includes \$ 213,729 in administration fees and \$ 1,542,589 in runoff medical, prescriptions and dental claims. This event is not considered probable; and therefore, is not accrued in the Employees' Health Benefits Internal Service Fund.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

The County has several purchase commitments outstanding at September 30, 2010. These commitments are as follows:

General Fund	\$ 18,435
Special Revenue Funds	367,226
Capital Projects Funds	50,990
Total	<u><u>\$ 436,651</u></u>

The County is subject to various litigation and claims (some of which are for substantial amounts) arising out of the course of its operations. The County Attorney and independent counsel assisting with several cases have reviewed the cases to arrive at estimates of the range of potential loss, if any, to the County. Loss contingencies considered probable were immaterial and required no accrual.

While the results of lawsuits or other proceedings cannot be predicted with certainty, the administration does not believe these matters will have a material adverse effect on the County's financial position.

The County is the recipient of federal and state financial assistance and is subject to various laws and regulations governing the use of this funding. Periodic audits of these grants are required and certain costs may be questioned as unallowable expenditures under the grant agreements by the granting agency. If the grantor agencies determine such programs were not operated in accordance with the related laws and regulations, the County could be required to refund assistance received for such ineligible expenditures.

Subsequent to the fiscal year end, the county was found to potentially be in violation of certain grant requirement of federal grant funds expended under the U.S. Department of Energy – Weatherization Assistance for Low-Income Persons (ARRA) grant which was administered during the fiscal year. The state pass-through entity, the Texas Department of Housing and Community Affairs, issued a monitoring report on December 22, 2010 which included numerous significant findings regarding the administering of grant funds and possible grant violations. Pursuant to the release of the state monitoring report, a federal investigation was initiated, and the department within Webb County, Texas that administered this grant, Community Action Agency, was closed and employees were terminated. The Federal Bureau of Investigations seized file and other documentation within the Community Action Agency department regarding the affected grant as well as other unaffected grants that were administered by the same department. The grant funds were de-obligated by the state agency in a hearing held on January 20, 2011.

As the federal investigation is undergoing, the possible outcome of this matter is uncertain at this time. Accordingly, no provision has been made for any liabilities that may arise as a result of disallowed expenditures since the amount, if any, cannot be determined at this time.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

Arbitrage Rebate Liability

The Tax Recovery Act of 1986 established regulations for the rebate to the federal government of arbitrage earning on certain local governmental bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due on an annual basis and remit the amount due at least every five years. The County's has a cumulative negative rebate amount for its bonds and no liability was recorded at September 30, 2010 for the governmental activities in the government-wide financial statements.

H. GENERAL FUND - FEDERAL / STATE REVENUE SOURCE

<u>Program or Source</u>	<u>CFDA Contract Number</u>	<u>Total Grant or Entitlement</u>
State of Texas, 77 th Regular Legislature's Session Texas Task Force on Indigent Defense - Formula Grant		111,827
Texas Department of Family and Protective Services Title IV-E County Legal Services To Foster Care Children	23358109	113,700
Texas Department of Family and Protective Services Title IV Child Welfare Services Contract	23358108	12,000

Texas Task Force on Indigent Formula Grant

The purpose of this grant is to assist the County in the implementation of the provisions of the Fair Defense Act and the improvement of the indigent criminal defense services. The grant revenue earned through the fiscal year was \$ 111,827.

Texas Department of Family and Protective Services Title IV-E County Legal Services to Foster Care for Children

The purpose of this grant is to provide fair, adequate, and expeditious judicial determinations regarding children eligible for services under subtitle IV-E of the Social Security Act, including the training of county staff in areas necessary for the administration of this portion of the state IV-E plan. The grant revenue earned through the fiscal year was \$ 103,933.

Title IV Child Welfare Service Contract

The purpose of this grant is to provide financial assistance for foster care maintenance payments, administrative, and training expenses related to foster care and adoption. The grant revenue earned through the fiscal year was \$ 5,014.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

I. OTHER POST RETIREMENT HEALTH CARE BENEFITS

1. PLAN DESCRIPTION

The County is self insured for employee and retiree healthcare and maintain one plan: Webb County PPO Plan. The County administers a single-employer defined benefit post employment healthcare Plan that covers 29 qualified County retired employees and their dependents, three COBRA participants, and 1,555 of active employees Participation in the Plan is elective by each retiree. The total includes 21 for the Water Utility Enterprise Fund. The plan that provides medical and dental coverage administered by Blue Cross Blue Shield of Texas for eligible employees and retired employees under the age of 65 and their dependents. In addition, eligible retirees over the age of 65 may enroll in County Silver Choice, a Medicare supplement program. The benefits provided are not guaranteed. Additionally, the benefits provisions are subject to change to any time and to annual appropriation of funds by the Commissioners Court.

Employees who meet one of the following are eligible to participate in the plan; must not already retired from the county, must have four years of continuous employment with the county prior to retirement, must be covered as an active employee under the county health insurance plan at the time of retirement and the employee must meet one of the additional criteria:

- a) Age 59 plus 8 years of county employment, or
- b) Obtain rule of 75, based on government employment with the State of Texas, a Texas County, or a Texas City of which a minimum of six years of employment must be with the county,
- c) Twenty years of employment with the county.

Currently the County is accounting for OPEB using an internal service fund. A separate financial report for the healthcare plan is not issued.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The plan's transactions are recorded using the accrual basis of accounting. Plan's members and employer's contributions are recognized in the period in which the contribution are due. Benefits and refunds are recognized when due and payable. Investments, if any are reported in a fair value which is the amount the Plan could reasonably expect to receive for it in a current sale between a willing buyer and willing seller. Fair value, for financial reporting purposes, is measured by the market price unless such prices are not available in which case, fair is estimated.

The County is required by GASB Statement No. 45 to disclose additional information with regard to funding policy, the employers annual OPEB cost and contribution made, the funded status and funding progress for the employer's individual plan, and actuarial methods and assumptions used.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

2. FUNDING POLICY

Commissioners' Court has the authority to establish and amend contributions requirements of the plan members and the participating employer. The plan is funded on a pay-as-you-go basis and incurred \$ 179,159 in total claims for the fiscal year ended September 30, 2010. The funds to pay these claims are derived from the employer contributions and retirees premiums and transfers in.

The contribution requirements of plan members and the county are established and may be amended by the Court subject to funding availability at the beginning of each budget year. Retiree contributions under the age of 65 is \$100 per month and cost for spouse dependent coverage is \$200. The retiree contribution over the age of 65 (silver choice) is 100% of premium less \$100 county contribution and 100% cost of premium for spouse and dependents.

3. ANNUAL OPEB COST & NET OPEB OBLIGATION

For the fiscal year ended September 30, 2010, the County annual \$ 447,627 OPEB cost that was \$443,190 governmental and \$ 4,437 for business type activities which is equal to the Normal Cost plus a 30-year level-percent of payroll amortization of the Actuarial Accrued Liability, adjusted with interest to the end of the fiscal year at the discount rate. The dollar amount contributed by the County toward the OPEB cost was \$ 92,932, the amount required to cover current year expenses. At September 30, 2010, the County has a OPEB obligation of \$ 1,576,978. The governmental and business type activities OPEB liability is \$ 1,555,681 and \$ 21,297 respectively.

	Balance			Balance	
	Outstanding			Outstanding	Amount
	October 1,			September 30,	Due Within
	2009	Additions	Reductions	2010	One Year
Governmental Activities					
OPEB Obligation	1,205,123	350,559		1,555,682	
Business-type Activities					
OPEB Obligation	16,860	4,436		21,296	
Total Primary Government	<u>1,221,983</u>	<u>354,995</u>		<u>1,576,978</u>	

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

ANNUAL OPEB COST AND NET OPEB OBLIGATION				
	Fiscal Year Ending			
	9/30/2007	9/30/2008	9/30/2009	9/30/2010
Normal Cost	380,958	-	237,113	
Minimum Amortization of Unfunded Actuarial Liability	193,124	-	183,541	**
Interest Adjustment to Year-end	28,704	-	15,564	
Annual Required Contribution	602,786	602,786	436,218	436,218
ARC adjustment	-	(14,410)	(27,027)	(33,804)
Interest Adjustment to Net OPEB Obligation	-	22,835	34,859	45,213
OPEB Cost	602,786	611,211	444,050	447,627
Net OBEB Obligation as of the Beginning of Year	-	456,706	942,128	1,221,983
Employer Contribution Made for the Year	146,080	125,789	164,195	92,632
Increase (Decrease) in the Net OPEB Obligation	456,706	485,422	279,855	354,995
Net OBEB Obligation as of the End of Year	456,706	942,128	1,221,983	1,576,978
Total Expenses	198,088	188,675	240,291	179,159
Retiree Contribution	52,008	62,886	76,095	86,527
Net Employer Contributions	146,080	125,789	164,195	92,632
** = new valuation was not required for the 2010 audit				
actuarial study will be conducted for the 2011 audit				

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the OPEB obligation for 2007 through 2010. Note that this is the four year of implementation of GASB Statement No. 45 which requires years of data in the trend information table.

Fiscal Year End	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation Beginning	Changes to Net OPEB Obligation	Net OPEB Obligation
9/30/2007	602,786	24.2%	-	456,706	456,706
9/30/2008	608,962	20.6%	456,706	485,422	942,128
9/30/2009	444,050	37.0%	942,128	279,855	1,221,983
9/30/2010	447,627	20.7%	1,221,983	354,995	1,576,978

The above table includes information for the County only. There is one other member employers that participates in the County's Retirement System that does not participate in the County's defined benefit healthcare program (Community Supervision and Corrections Department).

The Employees' Retiree OPEB Internal Service Fund for other postemployment employees' benefits obligation was funded as of September 30, 2007 through 2010. The OPEB obligation is reported in the government-wide statement of net assets.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

FUNDED STATUS AND FUNDING PROGRESS

As of October 1, 2009, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$ 6,634,806. The actuarial value of assets was \$ 0 resulting in an unfunded accrued liability (UAAL) of \$ 6,634,806. The covered payroll (annual payroll of active employees covered by the plan) was \$ 44,285,100 and the ratio of the UAAL to the covered payroll was fifteen percent. The schedule of funding progress as RSI included in notes to the financial statement shows the funding status for fiscal year ending September 30, 2007 through 2010.

Actuarial valuations of an ongoing plan involve estimates for the value of reported amounts and assumptions about the probability of occurrence of events far into the future. The actuarial assumptions used in calculating the County's UAAL and ARC are elaborated later in the note. Amounts determined regarding the funded status of the Plan and ARC contributions of the employer are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future.

ACTUARIAL METHODS AND ASSUMPTIONS

Actuarial valuation involve estimates of the values of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revisions as actual results are compared to past expectations and new estimates are made about the future.

The required schedule of funding progress included in the notes to the financial statements presents multiyear trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to the point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal and contractual funding limitation on the pattern of cost sharing between the employer and plan members in the future.

FUNDED STATUS AND FUNDING PROGRESS		
	October 1, 2006	October 1, 2008
Actuarial Valuation Date	October 1, 2006	October 1, 2008
Actuarial Value of Assets	-	-
Actuarial Accrued Liability	5,793,707	6,634,806
Unfunded Actuarial Liability	5,793,707	6,634,806
Funded Ratio	0.0%	0.0%
Annualized Covered Payroll	40,532,657	44,285,100
Ratio of Unfunded Actuarial Liability to		
Annual Covered Payroll	14.3%	15.0%
Actuarial Cost Method	Unit Credit	Entry Age
Amortization Method	Level % of Pay	Level % of Pay
Amortization Period	30 years	30 years

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

Actuarial Valuation Methods and Assumptions	
Actuarial Valuation Date	October 1, 2008
Actuarial cost method	Entry Age Method
Asset valuation method	No Net Asset as of the Valuation Date "pay as you go"
Amortization method	Level percent of payroll
Amortization period in years	30 years - open period
Actuarial assumptions:	
Discount rate	3.70%
Payroll	Aggregate 5% increase per year
Claim costs	For self insured plans, derived from actual plan experience, trended to the valuation date and adjusted for the risk characteristics of the covered group
Expenses	Administration \$47.20 pepm Stop Loss Premiums Specific \$23.68 pepm Aggregate \$ 3.40 pepm
Medical Trend	see below
Mortality	RP-2000 Combined Health tables, male and female
Employee turnover	Derived from County experience Average rate is 16.3%
Employee retirements	A derivative of the TCDRS retirement rates, from the 2005 annual report, adjusted to reflect County experience
Participation by future retirees	50% of eligible retirees
Dependent status: current retirees	Current status is assumed to persist in all future years, except that dependent children are not assumed after the later of age 63 or three years after the valuation date.
Dependent status: future retirees	Spouse covered; 8%
Spouse age for future retirees	Average children per retiree: .2
	Husbands are assumed to be two years older than wives.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

REQUIRED SUPPLEMENTARY INFORMATION						
SCHEDULES OF FUNDING PROGRESS						
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Unit Credit	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentag e of Covered Payroll
10/1/2006	-	5,793,707	5,793,707	0.0%	40,532,657	14.3%
10/1/2008	-	6,634,806	6,634,806	0.0%	44,285,100	15.0%

ADDITIONAL DISCLOSURES

Texas Local Government Code, Chapter 175 requires counties to make available continued health coverage under certain circumstances to retirees and their dependents beyond the end of an individual's employment with the County ("Continuation Coverage") by permitting covered employees to purchase continued health benefits coverage in retirement. Texas Law does not require counties to fund all or any portion of such coverage. Because the County is given the authority to pay OPEB for its retired employees, it may incur a debt obligation to pay for OPEB so long as the County follows the constitutional requirement that it have sufficient taxing authority available at the time such debt is incurred to provide for the payment of the debt and has in fact levied a tax for such purpose concurrently with incurrence of the debt. Any debt incurred in contravention of this constitution requirement is considered void and payment will not be due.

Webb County has incurred a legal debt obligation for OPEB and has not levied a tax for this purpose. The County funds the cost associated with OPEB on a current "pay as you go" basis for a single fiscal year through an annual appropriation authorization by Commissioners' court during the County's annual budget adoption process. GASB Statement No. 45 requires governmental organizations to recognize an actuarially calculated accrued liability for OPEB, even though it may not have a legally enforceable obligation to pay OPEB benefits. Accordingly, information and amounts presented in the County's Comprehensive Annual Financial Report relative to OPEB expense/expenditures, related liabilities (assets) notes disclosures and supplementary information are only intended to achieve compliance with the requirements of generally accepted accounting principles and does not constitute or imply that the County has made a commitment or is legally obligated to provide OPEB benefits.

The County does not have incentives for voluntary terminations (early-retirement incentives) benefits as required for reporting with portions of GASB Statement No. 47, Accounting for Termination Benefits except for the post employment benefit insurance offered to County's retiree.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2010

J. SUBSEQUENT EVENTS

On November 30, 2010, the County issued \$ 18,425,000 in Limited Tax Refunding Bonds, Series 2010. These bonds were used to defeased \$ 18,785,000 consisting of the \$ 4,320,000 Certificates of Obligation, Series 2001, \$ 6,190,000 Limited Tax Improvement Bonds, Series 2002, \$ 2,410,000 Certificates of Obligation, Series 2002, \$ 480,000 Certificates of Obligation, Series, 2006, and \$ 5,385,000 Certificate of Obligations, Series 2008A, the refunded bonds.

On November 30, 2010, the County also issued \$ 6,795,000 in Certificates of Obligations, Series 2010. The proceeds from the sale of the certificates will be used as follows: jail improvements (elevator, roof, air conditioning); acquisition of fire and emergency equipment for rural areas; dam improvements; building construction improvements; golf course improvements; purchase of road and bridge equipment; and the purchase of computers, copiers, fax machines, furniture, vehicles, heavy equipment, and other equipment for County Courts, Sheriff's Department, and other various County Departments.

Webb County, Texas
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For Year Ended September 30, 2010

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 47,862,555	47,862,555	47,844,277	(18,278)
Sales and Miscellaneous Taxes	12,105,000	12,105,000	11,962,256	(142,744)
Fines and Forfeits	435,650	435,650	282,319	(153,331)
Intergovernmental	2,865,200	2,865,200	1,780,914	(1,084,286)
Charges for Services	4,244,175	4,244,175	4,115,644	(128,531)
Investments Earnings	315,000	315,000	148,864	(166,136)
Miscellaneous	350,100	350,100	321,030	(29,070)
Total Revenues	<u>\$ 68,177,680</u>	<u>68,177,680</u>	<u>66,455,304</u>	<u>(1,722,376)</u>
EXPENDITURES				
Current:				
General Government	\$ 17,135,109	17,012,572	16,015,323	997,249
Public Safety	10,067,668	10,114,151	10,031,363	82,788
Justice System	22,808,957	22,746,371	21,746,520	999,851
Health And Human Services	4,526,898	4,521,511	3,803,275	718,236
Infrastructure And Environmental Services	176,917	176,917	159,968	16,949
Corrections and Rehabilitation	13,577,483	13,580,462	13,546,357	34,105
Community and Economic Development	2,239,635	2,293,556	2,109,056	184,500
Capital Outlay		87,127	86,247	880
Total Expenditures	<u>\$ 70,532,667</u>	<u>70,532,667</u>	<u>67,498,109</u>	<u>3,034,558</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(2,354,987)	(2,354,987)	(1,042,805)	1,312,182
Other Financing Sources (Uses):				
Transfers In	\$ 1,835,248	1,835,248	1,470,248	(365,000)
Transfers Out	(601,000)	(601,000)	(601,000)	
Total Other Financing Sources (Uses)	<u>\$ 1,234,248</u>	<u>1,234,248</u>	<u>869,248</u>	<u>(365,000)</u>
Net Change in Fund Balances	<u>\$ (1,120,739)</u>	<u>(1,120,739)</u>	<u>(173,557)</u>	<u>947,182</u>
Fund Balances - Beginning, Restated			<u>13,011,630</u>	
Fund Balances - Ending			<u>\$ 12,838,073</u>	

Webb County, Texas
Notes to Required Supplementary Information
September 30, 2010

BUDGETARY INFORMATION - Operating budgets for the General Fund, Special Revenues Funds, and the Debt Service Fund are adopted each year for these governmental funds as well as the County's proprietary funds. The governmental budgets are prepared under the same modified accrual basis used to reflect revenues and expenditures. The operating budgets are also adopted for the proprietary funds under the same accrual basis used to reflect revenues and expenses.

The County's adopted budget encompasses all County funds existing at the time the annual budget is adopted. However, grant awards representing federal and/or state funding sources included in the special revenues and capital projects funds are based on their grant period or financial project-length. Grant awards are initially approved by the Commissioners' Court for the grants' special terms and conditions for contractual performance. All subsequent budget amendments are approved by the various granting agencies' governing bodies during the fiscal year and by the Court. In addition to the agencies' governing bodies and the Court, the Board of District Judges also approves amendments for the Community Justice Assistance Division grants for the Adult Probation and Texas Juvenile Probation Commission grants for the Juvenile Probation special revenue funds.

To establish the budgetary data reflected in the financial statements the County follows the procedures set forth by Chapter 111 "County Budget" of the Texas Local Government Code (Code). The County Judge (Judge) serves as the Budget Officer for the Commissioners' Court (Court), the governmental body of the County. The Judge requests that each elected official and department head submit a revenue and expense budget. After reviewing the submitted budgets with the appropriate elected official or department head the Judge estimates the property taxes necessary to be levied and collected; thereafter, with the assistance of the County Auditor (Auditor), the Judge prepares proposed budgets for Governmental, Proprietary and Fiduciary Funds. These proposed budgets encompass all the proposed revenues and expenditures for the subsequent fiscal year; seldom is the proposed budget balanced from the undesignated fund balance.

Once the proposed budgets are completed and balanced, it is filed by July 31st with the County Clerk for public and taxpayer inspection. The Court also holds public hearings regarding the proposed budgets wherein the Court may increase or decrease the budgeted revenues and expenditures for the various departments and/or funds according to a majority vote. After final approval of the budgets, the Court may levy taxes only in accordance with the budget and appropriate estimated expenditures only in strict compliance with the budget.

During the fiscal year, the Court is authorized to adopt revisions to the budget only after public notice has been given. These revisions are usually between expenditures line items or departments. The Code also stipulates that the Court may authorize an emergency expenditure as an amendment to the budget only in case of grave public necessity to meet an unusual and unforeseen condition that could not have been

included in the original budget through the use of reasonably diligent thought and attention; this situation has seldom occurred. Insofar as federal and state assistance funds, the Court considers budget amendments only after the funding agency's prior approval.

The Auditor is responsible for monitoring expenditures of the various funds and departments to prevent expenditures from exceeding line item appropriations. Budgetary controls exist at the departmental level based on their expenditure line items and are monitored through the County's financial system. On a monthly basis, the Auditor reports budgeted and actual revenues and expenses for all funds and informs the Court on any other notes of special financial interest.

Also adopted by the Court through the budget proceedings are the "Personnel General Orders" which delineate personnel positions granted by department and fund and the "Operational General Order", which details financial processing procedures for the fiscal year regarding immediate and non-immediate payments. We note that the County payroll clearing fund does not require a budget nor does election contract services as per the State's Election Code; however, a budget is reported for the purposes of expected contractual service revenues and available fund balance.

In total, the operating budgeted amounts reflected in the financial statements represent the final budget as amended by the Court at the end of the fiscal year.

Function/Program	Budgeted Amounts		Budget Amendments during the fiscal year
	Original	Final	
General Fund			
General government	\$ 17,135,109	17,012,572	(122,537)
Public safety	10,067,668	10,114,151	46,483
Justice system	22,808,957	22,746,371	(62,586)
Health and human services	4,526,898	4,521,511	(5,387)
Infrastructure and environmental services	176,917	176,917	-
Corrections and rehabilitation	13,577,483	13,580,462	2,979
Community and economic development	2,239,635	2,293,556	53,921
Capital Outlay		87,127	87,127
Transfer Out	601,000	601,000	-
Total Expenditures	<u>\$ 71,133,667</u>	<u>71,133,667</u>	<u>-</u>

The General Fund's original expenditure budget is for \$71,133,667 that includes \$601,000 for transfers out (other financing uses). The transfers out consists of \$475,000 for debt service and operations for the Webb County Water Utility Fund; \$50,000 for personnel cost and operations for the Webb County Records Management & Preservation Fund; \$76,000 for the General Fund debt service requirements for the general fund capital leases.

The Commissioners Court adopted the budget for fiscal year with a \$ 2,249,847 decrease compared to the last year. The Court retain the April 2009 actions, to retain the ten percent operation reduction with few exceptions to compensate for the decrease in estimated revenues. Fuel and Lubricants, repairs and maintenance, contractual agreements and postage were allowed. The operational general order requires the

elected official and department heads to submit to the Court all new personnel hires for approval and prohibit title changes and salary increase during the fiscal year.

The adopted budget also allowed for one new employee. The Court approved the employee to be restated for the Sheriff Jail Bargaining Unit. The fund balance was utilized by Court for \$ 1,120,739 to balance the budget \$71,133,667 appropriations exceeding the \$ 70,012,928 estimated revenues.

Budgetary line item transfers were approved by the Court from other governmental functions (General Government, Justice System and Health and Human Services) to address the requests by elected officials or department heads during the fiscal year.

Public Safety – The Fire and Emergency Management Services department was created in August 2010 due to the termination of an intergovernmental contractual agreement with the City of Laredo. The new department required \$ 49,738 in new funding for the County's fire and EMS coordinator and for operations. The Sheriff bargaining unit required \$ 42,454 for additional funding for fuel and lubricants. In addition, the Constables for PCT. 2, PCT. 3 and PCT. 4 required \$ 1,629; 875 and 2,850 respectively also fuel and lubricants. The Mental Health department managed by Constable PCT. 1 required \$ 40,995 additional funding for operations. The Sheriff various departments, Medical examiner, Quad City Fire and EMS, and the Constable PCT 1 provided the \$ 92,058 budgetary saving within this function.

Corrections and Rehabilitation – The net increase \$ 2,979 for this function was due to the jail purchasing for medical services. The jail purchasing required \$ 213,315 additional funding. The Jail bargaining and jail non-bargaining department provided \$210,336 budgetary saving within this function.

Community and Economic Development – The net increase \$ 53,921 from other functions were due to the Bruni, Larga Vista, Rio Bravo, and La Presa Community Centers that required \$ 17, 612 additional funding for utilities cost. Buenos Aires and the Rio Bravo Community Centers required additional \$ 5,032 funding for one employee salary increase and the other department's payroll fringe benefits. The Fred and Anita Bruni community Center also required additional \$ 54,058 funding for salary with fringe benefits originally set at \$ 100 at the beginning of the fiscal year. The economic development, park and grounds, and other community centers provided \$ 22,781 budgetary saving within this function.

Capital Outlay – The Public Information Officer within the general government function funded \$ 7,695 for a video camcorder for public announcements. The Sheriff Bargaining Unit within the Public Safety function funded \$ 14,965 for painting and decals for nine new patrol vehicles used through intergovernmental grants. The 49th Judicial District Judge within the Justice System function funded \$ 49,687 for audio and video digital recording systems for the courts. The Jail Bargaining Unit within the Corrections and Rehabilitation function \$ 14,780 funded the Sheriff Administration building's generator switch gear for electrical and lighting for FEMA compliance.

Although the following functions (general government, justice system and health and human services) had surplus to transfer to the above mentioned functions, they had requests increases within their respective functions:

General Government – The County Judge pays for all the Commissioners Court authorized dues and memberships. The account budgetary line item required \$ 3,500. General Operations Department required \$ 43,510 for the County Appraisal District and for professional services. This function provided \$ 122,537 budgetary saving within this function to be transfer to other functions.

Justice System – The 111th Judicial District Judge, District Attorney and the County Attorney required \$ 44,034 funding for sick leave buy back for pay incentives eliminated in the adopted budget and reauthorized during 2010. The County Court of law # 1 and #2 required \$ 15,504 and \$1,861 additional funding for juvenile felony expenditures and for a new employee position for warrant peace officer. Justice of Peace PCT 2 PL 2 required \$ 11,646 for the Laredo Independent School District truant officer an intergovernmental agreement with Laredo Independent School District. Judicial General operation also required \$ 43,350 funding for court reporters and transcripts. This function provided \$62,586 budgetary saving within this function to other functions.

Health and Human Services – The indigent Health services department provided \$5,387 budgetary saving within this function for other functions.

The Internal Service Funds also required Court approval for transfers as follows: \$1,692,964 was transferred out from the Worker’s Compensation Reserve Fund to the Webb County Employees’ Health Benefit Fund to cover the fund’s deficit. This is the sixth consecutive year the Worker’s Compensation Reserve Fund has funded the Webb County Employee’s Health Benefit Fund shortfall.

The Court also approved \$1,000,000 transfer out from the Webb County Worker's Compensation to the General Fund with the adoption of the budget.

The Webb County Worker's Compensation Reserve Fund Employees' had a \$350,559 transfer out to the Webb County Employees' Retiree OPEB Fund for the other postemployment benefits liability.

The Court also approved the \$ 88,534 transfer from the Worker’s Compensation Reserve Fund for the Webb County Employees’ Retiree OPEB Fund for other post employment benefits expenses.

Overall, budget amounts presented in the accompanying supplementary information reflect the original budget and the final budgeted amounts (that have been adjusted for authorized revisions of the annual budgets during the year).

Governmental Funds	Estimated Revenues		Appropriations	
	Original Adopted Budget	Final Revised Budget	Original Adopted Budget	Final Revised Budget
Major Funds				
General Fund	\$ 70,012,928	70,012,928	71,133,667	71,133,667
Nonmajor Governmental Funds	60,405,189	84,316,190	71,680,218	102,410,834
Total	\$ <u>130,418,117</u>	<u>154,329,118</u>	<u>142,813,885</u>	<u>173,544,501</u>

Encumbrances outstanding at year-end do not represent Generally Accepted Accounting Principles (GAAP) expenditures or liabilities but represent budgetary accounting controls. All governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and contracts (encumbrance) issued for goods and services not received at year-end.

The actual results of operations are presented in accordance with GAAP, and the County's accounting policies do not recognize encumbrances as expenditures until the period in which the goods and services are actually received and a liability is incurred. All encumbrances lapse at the end of year. At year-end all outstanding encumbrances are presented as purchase order commitments.



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GOVERNMENTAL FUNDS
Major Fund

WEBB COUNTY FUNDS

GENERAL FUND

The general fund is the chief operating fund of the County. Webb County adopts annual appropriated budget for its general fund. A detailed budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget.

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Revenues
General Fund
For The Year Ended September 30, 2010

	2010			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts, Budgetary Basis	
	Original	Final		
REVENUES				
Property Taxes:				
Ad Valorem - Current	\$ 44,517,555	44,517,555	43,850,527	(667,028)
Ad Valorem - Delinquent	2,300,000	2,300,000	2,849,000	549,000
Penalty And Interest	1,045,000	1,045,000	1,144,750	99,750
Total Property Taxes	47,862,555	47,862,555	47,844,277	(18,278)
Sales And Miscellaneous Taxes:				
General Sales Tax	11,700,000	11,700,000	11,582,098	(117,902)
Mixed Drink Tax	335,000	335,000	308,966	(26,034)
Bingo Tax	70,000	70,000	71,192	1,192
Total Sales and Miscellaneous Taxes	12,105,000	12,105,000	11,962,256	(142,744)
Fines And Forfeits:				
Non-Traffic Fines:				
Basic Supervision	10,000	10,000	3,116	(6,884)
Justice Of The Peace, Precinct 1, Place 1	38,400	38,400	37,209	(1,191)
Justice Of The Peace, Precinct 1, Place 2	40,400	40,400	20,332	(20,068)
Justice Of The Peace, Precinct 2, Place 1	16,500	16,500	18,116	1,616
Justice Of The Peace, Precinct 2, Place 2	13,600	13,600	8,194	(5,406)
Justice Of The Peace, Precinct 3	16,000	16,000	8,639	(7,361)
Justice Of The Peace, Precinct 4	67,750	67,750	40,675	(27,075)
Drug Court	100,000	100,000	67,415	(32,585)
Bond Forfeitures:				
County Clerk	55,000	55,000	49,534	(5,466)
District Clerk	78,000	78,000	29,089	(48,911)
Total Fines And Forfeits	435,650	435,650	282,319	(153,331)
Intergovernmental Revenues:				
Federal Prisoners-Jail	1,598,150	1,598,150	1,073,645	(524,505)
State Comptroller Administrative Fee	200,300	200,300	172,137	(28,163)
Prisoners Revenue-Juveniles	151,300	151,300	16,080	(135,220)
Judicial State Fund	206,250	206,250	206,550	300
Indigent Health Care Relief	91,500	91,500	91,716	216
Grant Revenue	617,700	617,700	220,786	(396,914)
Total Intergovernmental	2,865,200	2,865,200	1,780,914	(1,084,286)
Charges for Services:				
Tax Assessor / Collector	1,629,000	1,629,000	1,497,955	(131,045)
Treasurer	850	850	544	(306)
County Clerk	1,030,300	1,030,300	1,075,637	45,337

(continued on next page)

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Revenues
General Fund
For The Year Ended September 30, 2010

	2010			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts, Budgetary Basis	
	Original	Final		
REVENUES				
Charges for Services (continued)				
District Clerk	877,100	877,100	920,695	43,595
Sheriff	110,700	110,700	116,648	5,948
Constable Precinct 1	6,500	6,500	6,493	(7)
Constable Precinct 2	1,000	1,000	1,034	34
Constable Precinct 3	100	100	240	140
Constable Precinct 4	3,000	3,000	3,080	80
Juvenile Probation	13,200	13,200	12,043	(1,157)
Basic Supervision	19,400	19,400	8,376	(11,024)
Pre Trial Services	25,000	25,000	20,763	(4,237)
Justice Of The Peace, Precinct 1, Place 1	40,650	40,650	29,528	(11,122)
Justice Of The Peace, Precinct 1, Place 2	57,900	57,900	27,154	(30,746)
Justice Of The Peace, Precinct 2, Place 1	63,200	63,200	77,706	14,506
Justice Of The Peace, Precinct 2, Place 2	34,000	34,000	28,617	(5,383)
Justice Of The Peace, Precinct 3	16,300	16,300	12,464	(3,836)
Justice Of The Peace, Precinct 4	216,850	216,850	156,400	(60,450)
Medical Examiner And Morgue	58,625	58,625	85,700	27,075
Indigent Health Care Services	40,500	40,500	34,567	(5,933)
Total Charges for Services	<u>4,244,175</u>	<u>4,244,175</u>	<u>4,115,644</u>	<u>(128,531)</u>
Investment Earnings	315,000	315,000	148,864	(166,136)
Total Investment Earnings	<u>315,000</u>	<u>315,000</u>	<u>148,864</u>	<u>(166,136)</u>
Miscellaneous Revenue:				
Rents	59,000	59,000	54,646	(4,354)
Court Center Fiscal Fee	9,000	9,000		(9,000)
Refunds	25,000	25,000	9,342	(15,658)
Telephone Commissions	115,000	115,000	95,100	(19,900)
Administrative Fee, Water	25,000	25,000	25,000	
Administrative Fees JJAEP	115,000	115,000	112,095	(2,905)
Other	2,100	2,100	24,847	22,747
Total Miscellaneous Revenue	<u>350,100</u>	<u>350,100</u>	<u>321,030</u>	<u>(29,070)</u>
TOTAL REVENUES	<u>\$ 68,177,680</u>	<u>68,177,680</u>	<u>66,455,304</u>	<u>(1,722,376)</u>

Concluded

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2010

	2010			
	Budgeted Amounts		Actual Amounts, Budgetary	Variance With Final Budget Positive (Negative)
	Original	Final	Basis	
GENERAL GOVERNMENT:				
Commissioners Court				
Wages And Fringe Benefits	\$ 31,457	22,352	19,340	3,012
Total Commissioners Court	31,457	22,352	19,340	3,012
County Judge's Office				
Wages And Fringe Benefits	580,891	580,891	562,571	18,320
Administrative Travel	15,000	15,000	5,302	9,698
Postage	1,800	1,800	525	1,275
Dues And Memberships	10,000	13,572	12,307	1,265
Books And Subscriptions	500	428	360	68
Training And Education	100	100		100
Fuel And Lubricants	1,000	1,000		1,000
Materials And Supplies	17,000	17,000	13,791	3,209
Goods for Public Events	2,500	2,500	1,442	1,058
Repairs And Maintenance Equipment	2,500	2,500	1,065	1,435
Repairs And Maintenance Vehicles	500	500	42	458
Total County Judge's Office	631,791	635,291	597,405	37,886
Commissioner Precinct 1				
Wages And Fringe Benefits	205,132	202,230	187,895	14,335
Administrative Travel	5,000	3,000	3,000	
Postage	200			
Training And Education	1,300	1,054	1,054	
Materials And Supplies	5,000	5,000	4,845	155
Goods for Public Events	2,500	3,948	3,947	1
Repairs And Maintenance Vehicles	100			
Total Commissioner Precinct 1	219,232	215,232	200,741	14,491
Commissioner Precinct 2				
Wages And Fringe Benefits	173,136	173,136	170,288	2,848
Administrative Travel	5,000	3,500	691	2,809
Postage	200	700	698	2
Training And Education	1,400	1,400	225	1,175
Materials And Supplies	4,500	5,500	5,305	195
Goods for Public Events	2,500	2,500	1,997	503
Repairs And Maintenance Vehicles	500	500	305	195
Total Commissioner Precinct 2	187,236	187,236	179,509	7,727
Commissioner Precinct 3				
Wages And Fringe Benefits	173,136	172,013	172,009	4
Administrative Travel	5,000	4,850	4,412	438
Postage	100	100	89	11
Training And Education	1,000	1,000	208	792
Materials And Supplies	5,000	3,449	3,449	
Goods for Public Events	2,500	1,986	1,815	171
Repairs And Maintenance Vehicles	500	500		500
Total Commissioner Precinct 3	187,236	183,898	181,982	1,916
Commissioner Precinct 4				
Wages And Fringe Benefits	159,252	159,252	156,652	2,600
Administrative Travel	5,000	5,000	2,028	2,972
Postage	100	100		100
Training And Education	2,000	2,000		2,000
Materials And Supplies	4,000	4,000	2,264	1,736
Goods for Public Events	2,500	2,500	641	1,859
Repairs And Maintenance Vehicles	500	500		500
Total Commissioner Precinct 4	173,352	173,352	161,585	11,767

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2010

	2010		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
GENERAL GOVERNMENT:				
Administrative Services				
Wages And Fringe Benefits	589,342	569,227	555,097	14,130
Administrative Travel	8,000	5,691	5,691	
Postage	3,000	3,011	2,816	195
Dues And Memberships	500	500	350	150
Books And Subscriptions	500	489	37	452
Training And Education	2,500	2,500	2,165	335
Equipment Rental	3,000	3,000	2,509	491
Property Casualty Liability	686,000	686,000	592,504	93,496
Bonds And Insurance	10,000	10,000	1,923	8,077
Loss Control Consultant	3,000	3,000	3,000	
Fuel And Lubricants	500	500	349	151
Materials And Supplies	13,500	14,500	13,113	1,387
Minor Apparatus And Tools	5,000	5,000	4,929	71
Repairs And Maintenance Equipment	5,000	5,000	4,051	949
Repairs And Maintenance Vehicles	500	500	26	474
Health Education Programs	5,000	5,450	5,216	234
Health Fair Month	7,000	6,550	6,550	
Safety Education Program	6,000	7,309	5,171	2,138
Claims Paid - Property	300,000	10,831	(5,086)	15,917
Claims Paid - Property - Building And Maintenance		707	706	1
Claims Paid - Property - C.A.A.		3,879	3,878	1
Claims Paid - Property - Commissioners Court		3,265	3,264	1
Claims Paid - Property - Constable		15,868	15,060	808
Claims Paid - Property - DA		1,352	1,351	1
Claims Paid - Property - Golf Course		3,899	3,898	1
Claims Paid - Property - Courthouse		5,265	5,265	
Claims Paid - Property - Head Start		1,907	1,907	
Claims Paid - Property - IHCS		1,042	1,042	
Claims Paid - Property- Juvenile		30	30	
Claims Paid - Property- Larga Vista		495	494	1
Claims Paid - Property- MIS		18,955	16,294	2,661
Claims Paid - Property- P & G		2,297	2,297	
Claims Paid - Property- PD		30	30	
Claims Paid - Property- Road and Bridge		5,196	5,196	
Claims Paid - Property- Rio Bravo		1,744	1,743	1
Claims Paid - Property- Medical		70,474	69,595	879
Claims Paid - Property- Tax Office		152,764	152,763	1
Total Administrative Services	1,648,342	1,628,227	1,485,224	143,003
Civil Service Commission				
Administrative Travel	5,000	1,500		1,500
Dues And Memberships	1,000	500		500
Books And Subscriptions	1,000	1,995	1,995	
Materials And Supplies	1,000	4,005	3,438	567
Total Civil Service Commission	8,000	8,000	5,433	2,567
Vehicle Maintenance				
Wages And Fringe Benefits	633,847	605,847	574,568	31,279
Uniforms	6,000	6,000	3,999	2,001
Fuel And Lubricants	40,000	40,000	(39,315)	79,315
Materials And Supplies	4,000	4,000	3,972	28
Minor Apparatus And Tools	1,000	1,000		1,000
Repairs And Maintenance Equipment	4,000	4,000	244	3,756
Repairs And Maintenance Fuel System	8,000	11,236	11,235	1

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2010

	2010			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Vehicle Maintenance-Continued				
Repairs And Maintenance Vehicles	12,000	8,764	(5,629)	14,393
Total Vehicle Maintenance	708,847	680,847	549,074	131,773
General Operations				
Bank Charges				
Telephone	375,000	47,658	35,892	11,766
Telephone / Maintenance		265,018	265,017	1
Cell Phones		39,551	39,550	1
New Equipment And Service		3,564		3,564
311 Cost		34,500	34,500	
Internet		5,709	5,709	
Appraisal District Cost	715,000	739,927	739,926	1
Auditing and Accounting	30,000	30,000	24,803	5,197
Professional Services	175,000	183,382	152,982	30,400
Lunacy Costs	65,000	65,000	63,289	1,711
Utilities	1,000,000	966,725	966,696	29
Utilities - Villa Antigua		9,452	9,452	
Operational Reserve		13,024		13,024
Total General Operations	2,360,000	2,403,510	2,337,816	65,694
Third Party Contracts				
Sacred Heart Children's	9,000	9,000	9,000	
S.C.A.N. Matching	3,000	3,000	3,000	
American Red Cross	4,000	4,000	4,000	
Boys's & Girls' Club Laredo	15,000	15,000	15,000	
Industrial Development Board	58,000	58,000	58,000	
STDC (Elderly Nutrition Program)	33,000	33,000		33,000
Crime Stoppers	1,200	1,200	1,200	
Laredo Regional Food Bank	6,000	6,000	6,000	
Webb County Soil & Water Conserv.	4,000	4,000	4,000	
Bethany House	12,500	12,500	12,500	
Laredo Webb Co. Food Bank	15,000	15,000	15,000	
Children's International	65,000	65,000	65,000	
Boy Scouts of America	3,000	3,000		3,000
Litracy Volunteer of America	1,000	1,000	1,000	
Casa Misericordia	12,000	12,000	12,000	
Habitat For Humanity	12,000	12,000	12,000	
Border Region MHMR	75,000	75,000	75,000	
BEST	1,500	1,500		1,500
STCADA	20,000	20,000	20,000	
Safe Haven Program	64,000	64,000	64,000	
Kids Café	28,000	28,000	28,000	
Avanche	4,000	4,000		4,000
Area Health Education Center	12,000	12,000	12,000	
Total Third Party Contracts	458,200	458,200	416,700	41,500
Grant Matching				
Rural Transportation Fund 980	47,000	56,501	54,686	1,815
Meals On Wheels Fund 952	37,000	36,288	36,288	
Elderly Nutrition Fund 955	100,000	135,631	135,631	
C.S.B.G. Fund 920	110,000	36,772	36,771	1
Laredo Auto Theft Task	40,000	38,106	38,106	
SHCtr Capacity Building	199,000	181,020	180,567	453
Border Project TJPC-B-2	20,000	19,856	19,855	1
Juvenile Accountability	2,000	2,000	1,999	1

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2010

	2010		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
GENERAL GOVERNMENT:				
Grant Matching-Continued				
Progressive Sanct TJPC-K	200,000	199,337	199,336	1
New Progressive Sanct TJPC-O	17,500	17,400	17,400	
Juvenile Defenders Unit G	165,700	158,473	155,962	2,511
Total Grant Matching	938,200	881,384	876,601	4,783
Management Information Systems				
Wages And Fringe Benefits	787,745	786,435	762,608	23,827
Office Supplies	2,000	2,000	1,607	393
Postage	200	200	52	148
Dues And Memberships	100	100		100
Books And Subscriptions	39,000	38,925	38,445	480
Training And Education	14,900	4,274	2,665	1,609
Fuel And Lubricants	800	1,200	1,074	126
Materials And Supplies	10,000	15,761	15,757	4
Production Supplies		140	140	
Minor Apparatus And Tools	10,000	10,000	9,637	363
Repairs And Maintenance Equipment	190,000	169,600	158,790	10,810
Repairs And Maintenance Software	250,000	274,800	264,140	10,660
Total Management Information Systems	1,304,745	1,303,435	1,254,915	48,520
Public Information Office				
Wages And Fringe Benefits	118,874	118,874	112,752	6,122
Administrative Travel	1,000	1,000		1,000
Car Allowance	1,200	1,200	1,200	
Postage	50	50	50	
Books And Subscriptions	50	156		156
Materials And Supplies	1,500	3,805	3,541	264
Materials And Supplies Production	4,000	4,000	3,730	270
Repairs And Maintenance Equipment	50	50		50
Repairs And Maintenance Audio And Video	15,000	14,894	12,049	2,845
Repairs And Maintenance Audio And Video	20,000	10,000	102	9,898
Capital Outlay		7,695	7,695	
Total Public Information Office	161,724	161,724	141,119	20,605
County Treasurer's Office				
Wages And Fringe Benefits	740,735	740,735	736,682	4,053
Administrative Travel	2,300	3,438	3,438	
Local Mileage	100	241	241	
Postage	5,700	5,763	5,763	
Dues And Memberships	300	150	150	
Books And Subscriptions	100	87	86	1
Training And Education	1,100	1,066	1,062	4
Equipment Rental	2,700	2,757	2,756	1
Materials And Supplies	21,000	18,912	18,873	39
Repairs And Maintenance Equipment	2,000	2,886	2,863	23
Total County Treasurer's Office	776,035	776,035	771,914	4,121
County Auditor's Office				
Wages And Fringe Benefits	1,523,982	1,518,428	1,347,609	170,819
Administrative Travel	7,000	6,970	1,296	5,674
Local Mileage	500	500		500
Postage	800	830	830	
Dues And Memberships	2,500	2,500	2,295	205
Books And Subscriptions	2,500	2,500	2,034	466
Training And Education	16,000	16,000	12,191	3,809

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2010

	2010		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
GENERAL GOVERNMENT:				
County Auditor's Office-Continued				
Professional Services	7,000	7,000		7,000
Materials And Supplies	18,500	18,500	17,201	1,299
Repairs And Maintenance Equipment	14,000	14,000	8,787	5,213
Total County Auditor's Office	1,592,782	1,587,228	1,392,243	194,985
Purchasing Agent's Office				
Wages And Fringe Benefits	684,371	678,693	645,646	33,047
Administrative Travel	8,000	5,445	5,192	253
Postage	3,000	2,012	1,085	927
Advertising	45,000	3,646		3,646
Advertising Employment		6,258	5,739	519
Advertising Legal Notice		33,656	32,173	1,483
Grant Notices		438	438	
Non-County Legal Notices		1,002	1,002	
Training And Education	5,000	12,200	9,071	3,129
Central Stores	20,000	20,000	(57)	20,057
Prof. Services /Develop	500	1,988	1,499	489
Uniforms	2,500	2,562	2,562	
Fuel And Lubricants	1,500	1,500	892	608
Materials And Supplies	23,000	21,738	17,020	4,718
Repairs And Maintenance Equipment	7,000	3,055	3,054	1
Repairs And Maintenance Vehicles	1,000	1,000	370	630
Total Purchasing Agent's Office	800,871	795,193	725,686	69,507
Tax Assessor-Collector's Office				
Wages And Fringe Benefits	2,199,556	2,190,406	2,094,073	96,333
Administrative Travel	4,000	4,409	4,409	
Postage	75,000	68,543	68,543	
Advertising	1,000			
Dues And Memberships	500	300	300	
Books And Subscriptions	2,000	1,792	1,792	
Training And Education	6,000	2,380	2,372	8
Equipment Rental	15,000	20,334	20,334	
Professional Services	1,000			
Uniforms	400			
Fuel And Lubricants	2,600	2,000	1,756	244
Materials And Supplies	50,000	61,500	60,732	768
Minor Apparatus And Tools	7,000	4,805	4,805	
Repairs And Maintenance Equipment	30,000	39,275	39,267	8
Repairs And Maintenance Vehicles	1,000	1,600	1,507	93
Software	20,000	15,562	15,561	1
Total Tax Assessor-Collector's Office	2,415,056	2,412,906	2,315,451	97,455
Building Maintenance				
Wages And Fringe Benefits	1,736,284	1,711,576	1,634,169	77,407
Administrative Travel	100			
Office Supplies	1,500	1,461	1,460	1
Training And Education	400			
Uniforms	11,000	9,233	9,232	1
Fuel And Lubricants	21,000	28,038	25,017	3,021
Materials And Supplies	10,000	56,044	56,044	
Minor Apparatus And Tools	10,000	15,022	14,893	129
Repairs And Maintenance Building	195,500	156,343	155,027	1,316

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2010

	2010			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Building Maintenance-Continued				
Repairs And Maintenance Equipment	50,000	49,578	39,787	9,791
Repairs And Maintenance Vehicles	6,000	6,000	5,677	323
Janitorial Supplies	38,000	21,403	20,072	1,331
Landfill Fees	1,000	300	62	238
Total Building Maintenance	2,080,784	2,054,998	1,961,440	93,558
Election Administration				
Wages And Fringe Benefits	271,219	271,219	269,408	1,811
Postage	27,000	27,270	27,270	
Fuel And Lubricants	900	453	453	
Materials And Supplies	5,000	4,987	4,987	
Repairs And Maintenance Equipment	13,000	12,923	12,923	
Repairs And Maintenance Vehicles	500	199	199	
Election Expense	133,600	134,168	133,600	568
Total Election Administration	451,219	451,219	448,840	2,379
General Government Expenditures	17,135,109	17,020,267	16,023,018	997,249
Less Capital Outlay-All Departments		7,695	7,695	
Total Current General Government Expenditures	\$ 17,135,109	17,012,572	16,015,323	997,249
PUBLIC SAFETY:				
Sheriff Bargaining Unit				
Wages And Fringe Benefits	4,685,970	4,639,140	4,639,134	6
Administrative Travel	13,500	17,583	17,582	1
Office Supplies	22,000	23,492	23,492	
Postage	15,000	9,800	9,799	1
Dues And Memberships	1,000	978	978	
Books And Subscriptions	1,000	586	585	1
Training And Education	22,000	21,976	21,976	
Equipment Rental	15,000	26,731	26,730	1
Utilities	35,000	54,484	54,483	1
Uniforms	65,000	72,704	72,704	
Fuel And Lubricants	240,700	280,803	280,803	
Materials And Supplies	40,000	61,612	61,612	
Minor Apparatus And Tools	6,500	18,347	18,347	
Repairs And Maintenance Buildings	12,500	25,789	25,788	1
Repairs And Maintenance Equipment	30,000	31,870	31,870	
Repairs And Maintenance Vehicles	200,000	178,572	178,571	1
Canine Expenditures	500	4,886	4,886	
Stray Animal Account	3,000	3,823	3,823	
Narcotics Disposal	25,000	3,283	3,282	1
Forensic Examination	5,000	4,665	4,664	1
Capital Outlay		14,965	14,965	
Total Sheriff Bargaining Unit	5,438,670	5,496,089	5,496,074	15
Sheriff Non Bargaining				
Wages And Fringe Benefits	470,299	468,876	468,872	4
Total Sheriff Non Bargaining	470,299	468,876	468,872	4
Sheriff, Miranda Sub-Station				
Wages And Fringe Benefits	286,098	283,253	282,317	936
Total Sheriff, Miranda Sub-Station	286,098	283,253	282,317	936

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2010

	2010			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY:				
Medical Examiner and Morgue				
Wages And Fringe Benefits	359,993	353,233	350,400	2,833
Administrative Travel	100			
Office Supplies	2,000	1,858	1,857	1
Postage	500	292	292	
Dues And Memberships	300	300	300	
Training And Education	3,000	2,537	2,537	
Equipment Rental	300	200	200	
Professional Services	26,000	27,879	27,879	
Utilities	12,000	15,200	15,199	1
Fuel And Lubricants	10,000	4,776	4,776	
Materials And Supplies	8,500	7,160	7,160	
Repairs And Maintenance Buildings	600	990	989	1
Repairs And Maintenance Equipment	5,500	8,914	8,914	
Repairs And Maintenance Vehicles	2,500	1,479	910	569
Total Medical Examiner and Morgue	431,293	424,818	421,413	3,405
Emergency Medical Service				
Wages And Fringe Benefits	79,435	73,832	73,829	3
Fuel And Lubricants	3,000	2,933	2,933	
Materials And Supplies	500	51	50	1
Repairs And Maintenance Vehicle	1,000	1,069	1,068	1
Repairs And Maintenance Firetruck		369	369	
Total Emergency Medical Service	83,935	78,254	78,249	5
Fire And EMS Services				
Wages And Fringe Benefits		26,452	9,660	16,792
Training And Education		18,851	18,851	
Uniforms		3,987	3,987	
Fuel And Lubricants		149	149	
Repairs And Maintenance Buildings		299	299	
Total Fire And EMS Services		49,738	32,946	16,792
Constable Precinct 1				
Wages And Fringe Benefits	1,127,851	1,127,632	1,096,592	31,040
Administrative Travel	2,000	1,691	1,511	180
Postage	600	267	266	1
Dues And Memberships	700	700	695	5
Dues And Memberships-JJAEP	100	100	70	30
Books And Subscriptions	700	680	150	530
Training And Education	8,100	8,100	7,639	461
Training And Education-JJAEP	1,400	1,400	1,385	15
Equipment Rental	1,400			
Uniforms	11,600	11,000	10,998	2
Uniforms-JJAEP	2,400	2,400	2,357	43
Fuel And Lubricants	25,000	25,008	25,008	
Fuel And Lubricants-JJAEP	1,000	1,000	493	507
Materials And Supplies	6,000	4,363	4,362	1
Materials And Supplies-JJAEP	200	200	176	24
Minor Apparatus And Tools	300			
Repairs And Maintenance Equipment	200	154		154
Repairs And Maintenance Vehicles	15,000	15,263	15,210	53
Repairs And Maintenance Vehicles-JJAEP	386	386	383	3
Total Constable Precinct 1	1,204,937	1,200,344	1,167,295	33,049

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2010

	2010			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY:				
Constable Precinct 3				
Wages And Fringe Benefits	167,158	168,058	164,505	3,553
Administrative Travel	100	100	100	
Dues And Memberships	200	130	130	
Training And Education	3,000	3,000	3,000	
Uniforms	3,000	2,098	2,097	1
Fuel And Lubricants	8,600	8,759	8,758	1
Materials And Supplies	3,500	2,963	2,963	
Repairs And Maintenance Equipment	600	504	503	1
Repairs And Maintenance Vehicles	4,500	5,921	5,921	
Total Constable Precinct 3	190,658	191,533	187,977	3,556
Constable Precinct 4				
Wages And Fringe Benefits	486,367	489,217	482,574	6,643
Administrative Travel	100	22	22	22
Postage	500	500	500	
Training And Education	5,000	4,970	4,550	420
Equipment Rental	2,000	2,618	2,562	56
Uniforms	9,000	8,907	8,901	6
Fuel And Lubricants	15,000	14,998	14,998	
Materials And Supplies	4,000	3,975	3,975	
Repairs And Maintenance Equipment	1,500	1,000	698	302
Repairs And Maintenance Vehicles	16,000	13,834	13,368	466
Repairs And Maintenance Motorcycles		2,276	2,275	1
Total Constable Precinct 4	539,467	542,317	534,401	7,916
Constable Precinct 2				
Wages And Fringe Benefits	493,617	496,096	494,732	1,364
Administrative Travel	1,500	1,500	1,442	58
Postage	150	150	150	
Dues And Memberships	100	50	50	
Training And Education	3,000	2,901	2,901	
Equipment Rental	1,500	1,747	1,746	1
Uniforms	5,500	5,500	5,456	44
Fuel And Lubricants	10,000	14,420	14,419	1
Materials And Supplies	5,000	2,000	1,962	38
Repairs And Maintenance Equipment	1,000	787	476	311
Repairs And Maintenance Vehicles	9,000	6,845	6,822	23
Total Constable Precinct 2	530,367	531,996	530,156	1,840
Mental Health Unit				
Wages And Fringe Benefits	348,842	354,156	343,397	10,759
Special Travel		7,500	6,930	570
Office Supplies		340	340	
Dues And Memberships		335	335	
Training And Education		2,860	2,860	
Uniforms		4,000	3,990	10
Fuel And Lubricants	13,500	17,500	14,658	2,842
Repairs And Maintenance Vehicles		16,646	15,632	1,014
Total Mental Health Unit	362,342	403,337	388,142	15,195
Justice Center Security				
Wages And Fringe Benefits	514,602	451,671	451,666	5
Administrative Travel	3,000	2,430	2,430	
Equipment Rental	1,000	914	845	69

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Webb County, Texas
 Budgetary Comparison Schedule Detail
 Schedule of Expenditures
 General Fund
 For The Year Ended September 30, 2010

	2010			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY:				
Justice Center Security-Continued				
Uniforms	7,000			
Materials And Supplies	4,000	3,546	3,545	1
Total Justice Center Security	<u>529,602</u>	<u>458,561</u>	<u>458,486</u>	<u>75</u>
Public Safety Expenditures	10,067,668	10,129,116	10,046,328	82,788
Less Capital Outlay		14,965	14,965	
Total Current Public Safety Expenditures	<u>\$ 10,067,668</u>	<u>10,114,151</u>	<u>10,031,363</u>	<u>82,788</u>
JUSTICE SYSTEM:				
49th District Judge's Office				
Wages And Fringe Benefits	599,956	549,541	534,603	14,938
Administrative Travel	4,000	722	722	
Postage	1,500	1,009	1,008	1
Dues And Memberships	100	75	75	
Books And Subscriptions	6,000	6,793	6,792	1
Training And Education	7,000	5,391	5,390	1
Professional Services	10,000	175	175	
Court Appointed Attorney	8,000			
Visiting Judge	8,500	1,653	1,652	1
Materials And Supplies	6,500	7,537	7,537	
Repairs And Maintenance Equipment	4,500	1,057	1,057	
Indigent Defend	79,800	107,213	107,213	
Capital Outlay		49,687	48,807	880
Total 49th District Judge's Office	<u>735,856</u>	<u>730,853</u>	<u>715,031</u>	<u>15,822</u>
111th District Judge's Office				
Wages And Fringe Benefits	512,097	514,993	508,326	6,667
Administrative Travel	4,000	4,000	3,343	657
Postage	800	800	205	595
Dues And Memberships	500	500	350	150
Books And Subscriptions	2,000	2,000	380	1,620
Training And Education	7,500	7,500	4,798	2,702
Court Appointed Attorney	1,000	1,000		1,000
Visiting Judge	6,500	6,500		6,500
Materials And Supplies	5,000	5,000	2,285	2,715
Repairs And Maintenance Equipment	5,000	5,000	1,082	3,918
Total 111th District Judge's Office	<u>544,397</u>	<u>547,293</u>	<u>520,769</u>	<u>26,524</u>
341st District Judge's Office				
Wages And Fringe Benefits	458,384	461,511	459,851	1,660
Administrative Travel	4,000	4,000	2,445	1,555
Postage	1,400	1,400	1,112	288
Dues And Memberships	700	700	555	145
Books And Subscriptions	7,500	7,500	7,046	454
Training And Education	6,000	6,000	4,523	1,477
Professional Services	5,000	5,000	4,500	500
Court Appointed Attorney	3,000	12		12
Visiting Judge	8,500	2,713	2,713	
Materials And Supplies	7,500	7,500	2,216	5,284
Repairs And Maintenance Equipment	4,500	4,500	1,418	3,082
Indigent Defend	78,900	75,400	75,285	115
Total 341st District Judge's Office	<u>585,384</u>	<u>576,236</u>	<u>561,664</u>	<u>14,572</u>

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2010

	2010		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
JUSTICE SYSTEM:				
406th District Court				
Wages And Fringe Benefits	688,730	689,844	680,931	8,913
Administrative Travel	4,000	4,490	4,055	435
Postage	1,500	1,500	710	790
Dues And Memberships	100	335	295	40
Books And Subscriptions	2,500	3,790	3,787	3
Training And Education	6,000	10,265	9,699	566
Professional Services	21,000	3,200		3,200
Court Appointed Attorney	101,500	89,490	67,374	22,116
Visiting Judge	5,500	5,000	1,792	3,208
Fuel And Lubricants	2,000	2,000	959	1,041
Materials And Supplies	11,000	15,500	13,908	1,592
Repairs And Maintenance Equipment	8,000	8,000	7,959	41
Repairs And Maintenance Vehicles	500	523	522	1
Indigent Defend	83,500	82,307	77,970	4,337
Total 406th District Court	935,830	916,244	869,961	46,283
County Court-At-Law #1				
Wages And Fringe Benefits	761,925	761,925	759,394	2,531
Administrative Travel	4,000	2,946	999	1,947
Postage	500	500	404	96
Dues And Memberships	1,000	1,000	460	540
Books And Subscriptions	2,400	2,400	2,236	164
Training And Education	5,000	5,000	3,070	1,930
Professional Services	5,000	5,000	3,960	1,040
Court Appointed Attorney	21,000	21,000	13,590	7,410
Visiting Judge	11,000	7,500	2,561	4,939
Fuel And Lubricants	5,100	5,100	2,922	2,178
Materials And Supplies	5,500	17,500	16,481	1,019
Repairs And Maintenance Equipment	5,000	3,000	1,448	1,552
Repairs And Maintenance Vehicles		58	58	
Adult Misdemeanor	73,250	68,250	65,300	2,950
Juvenile Misdemeanor	46,000	41,000	21,948	19,052
Juvenile Felony	38,000	58,000	49,676	8,324
Dues And Memberships	23,250	23,250	6,900	16,350
Total County Court-At-Law #1	1,007,925	1,023,429	951,407	72,022
County Court-At-Law #2				
Wages And Fringe Benefits	665,379	726,534	726,530	4
Administrative Travel	5,000	4,105	4,105	
Postage	100	92	92	
Dues And Memberships	100			
Books And Subscriptions	2,000	2,228	2,228	
Training And Education	7,000	5,530	5,529	1
Professional Services	8,000	6,500	6,500	
Court Appointed Attorney	20,000	17,450	17,450	
Visiting Judge	6,000	14,472	14,472	
Fuel And Lubricants	1,500	1,292	1,291	1
Materials And Supplies	5,000	4,957	4,957	
Minor Apparatus And Tools	500			
Repairs And Maintenance Equipment	3,000	1,328	1,328	
Repairs And Maintenance Vehicles	1,000	801	801	
Adult Misdemeanor	77,000	70,573	70,573	
Juvenile Misdemeanor	50,000	32,268	32,268	

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2010

	2010		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
JUSTICE SYSTEM:				
County Court-At-Law #2-Continued				
Juvenile Felony	36,000	23,010	23,010	
Dues And Memberships	25,000	3,300	3,300	
Total County Court-At-Law #2	912,579	914,440	914,434	6
Tax Cases Processing Department				
Wages And Fringe Benefits	46,805	46,805	46,484	321
Total Tax Cases Processing Department	46,805	46,805	46,484	321
Justice Of The Peace, Precinct 1 Place 1				
Wages And Fringe Benefits	375,057	375,057	368,521	6,536
Administrative Travel	4,000	3,951	3,951	
Postage	1,500	1,459	1,459	
Books And Subscriptions	690	998	998	
Professional Services	14,000	11,796	11,796	
Visiting Judge	100			
Materials And Supplies	8,500	7,277	7,277	
Repairs And Maintenance Equipment	1,000	770	770	
Total Justice Of The Peace, Precinct 1 Place 1	404,847	401,308	394,772	6,536
Justice Of The Peace, Precinct 1 Place 2				
Wages And Fringe Benefits	346,079	346,079	342,024	4,055
Administrative Travel	3,000	3,020	3,020	
Postage	120	120	120	
Books And Subscriptions	60	60	60	
Equipment Rental	750	2,621	2,621	
Professional Services	15,000	9,144	9,144	
Visiting Judge	100			
Materials And Supplies	5,200	4,087	4,087	
Minor Apparatus And Tools	800	800	800	
Repairs And Maintenance Equipment	2,600	965	965	
Total Justice of the Peace, Precinct 1 Place 2	373,709	366,896	362,841	4,055
Justice Of The Peace, Precinct 2 Place1				
Wages And Fringe Benefits	398,772	398,772	396,715	2,057
Administrative Travel	2,000	737	664	73
Postage	1,700	2,535	2,535	
Professional Services	15,705	15,705	15,703	2
Materials And Supplies	6,000	6,848	5,999	849
Repairs And Maintenance Equipment	1,000	580	580	
Total Justice Of The Peace, Precinct 2 Place 1	425,177	425,177	422,196	2,981
Justice Of The Peace, Precinct 2 Place2				
Wages And Fringe Benefits	365,709	365,709	351,508	14,201
Administrative Travel	3,000	3,000	1,559	1,441
Postage	820	820	109	711
Equipment Rental	200	200	82	118
Professional Services	18,275	29,921	29,917	4
Materials And Supplies	5,000	5,000	3,860	1,140
Repairs And Maintenance Equipment	100	100	100	
Total Justice Of The Peace, Precinct 2 Place 2	393,104	404,750	387,035	17,715
Justice Of The Peace, Precinct 3				
Wages And Fringe Benefits	204,502	204,502	198,108	6,394
Administrative Travel	1,300	1,300	872	428
Postage	1,000	1,000	174	826
Dues And Memberships	75	75	55	20
Training And Education	1,300	1,300	1,132	168

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2010

	2010		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
JUSTICE SYSTEM:				
Justice Of The Peace, Precinct 3-Continued				
Equipment Rental	2,000	2,000	1,910	90
Visiting Judge	100	100		100
Fuel And Lubricants	2,000	2,000	1,624	376
Materials And Supplies	3,750	2,456	2,071	385
Repairs And Maintenance Equipment	1,000	1,000	208	792
Repairs And Maintenance Vehicle	1,200	1,200	13	1,187
Total Justice Of The Peace, Precinct 3	218,227	216,933	206,167	10,766
Justice Of The Peace, Precinct 4				
Wages And Fringe Benefits	726,942	730,219	706,758	23,461
Administrative Travel	1,000	1,000	932	68
Postage	8,300	8,996	8,842	154
Equipment Rental	500	500		500
Professional Services	19,455	19,455	19,452	3
Visiting Judge	100	100		100
Materials And Supplies	12,000	11,458	11,427	31
Repairs And Maintenance Equipment	2,500	2,346	1,506	840
Total Justice Of The Peace, Precinct 4	770,797	774,074	748,917	25,157
Judicial General				
Advertising Legal Notices	1,000			
Judicial District Fees	13,550	13,550	13,550	
Transcripts	45,000	141		141
Transcripts 49th		26,140	26,139	1
Transcripts 341st		8,692	8,691	1
Transcripts 406th		33,467	33,467	
Court Appointed Attorney JPs	10,500			
Visiting Judge	10,000	479	479	
Visiting Judge 49th		165	165	
Visiting Judge 406th		3,376	3,375	1
Witness Expenditures	5,000			
Court Interpreter/Reporter	11,000	15		15
Court Interpreter/Reporter 49th		32,775	32,775	
Court Interpreter/Reporter 111th		2,900	2,900	
Court Interpreter/Reporter 341st		1,625	1,625	
Court Interpreter/Reporter CCL1		2,025	2,025	
Court Interpreter/Reporter CCL2		5,930	5,930	
Capital Murder Cases	5,000			
Capital Murder Cases CCL1		400	400	
Evaluation Services	30,000	57,230	53,672	3,558
Expert Witness	10,200	240		240
Expert Witness 341st		2,000	2,000	
Expert Witness CCL1		3,450	3,450	
Investigation Expenditure	2,000	765		765
Investigation Expenditure CCL1		1,235	1,235	
Litigation Expense	11,000	384		384
Litigation Expense 341st		616	616	
Indigent Defendants JPs	12,000	12,000	10,998	1,002
Total Judicial General	166,250	209,600	203,492	6,108

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2010

	2010			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
District Attorney				
Wages And Fringe Benefits	4,098,332	4,135,618	4,010,248	125,370
Administrative Travel	4,300	4,189	4,188	1
Postage	2,000	2,151	2,150	1
Dues And Memberships	4,600	4,598	4,598	
Books And Subscriptions	16,800	9,710	9,709	1
Training And Education	4,400	9,073	9,073	
Equipment Rental	4,400	4,627	4,626	1
Professional Services	13,100	13,089	13,089	
Fuel And Lubricants	18,000	19,949	19,948	1
Materials And Supplies	17,000	17,162	17,161	1
Repairs And Maintenance Equipment	3,000	3,306	3,306	
Repairs And Maintenance Vehicle	2,000	2,030	2,030	
Total District Attorney	4,187,932	4,225,502	4,100,126	125,376
County Attorney				
Wages And Fringe Benefits	2,259,726	2,263,294	1,989,589	273,705
Administrative Travel	2,000			
Postage	14,000	7,692	2,010	5,682
Dues And Memberships	6,500	6,500	3,713	2,787
Books And Subscriptions	7,000	7,000	2,664	4,336
Training And Education	16,000	22,000	17,748	4,252
Equipment Rental	1,500	1,500	1,012	488
Professional Services	5,000	7,500	6,890	610
Fuel And Lubricants	5,000	6,150	6,105	45
Materials And Supplies	28,000	23,350	19,025	4,325
Minor Apparatus And Tools		608	607	1
Repairs And Maintenance Equipment	3,000	5,700	4,890	810
Repairs And Maintenance Vehicle	2,500	2,500	1,613	887
Total County Attorney	2,350,226	2,353,794	2,055,866	297,928
Public Defender				
Wages And Fringe Benefits	1,915,992	1,911,582	1,898,377	13,205
Administrative Travel	14,600	14,076	14,076	
Local Mileage	1,000	258	258	
Postage	200	400	400	
Dues And Memberships	4,500	4,099	4,098	1
Books And Subscriptions	7,500	9,028	9,028	
Training And Education	5,000	4,850	4,850	
Equipment Rental	4,000	3,923	3,923	
Transcripts	500	293		293
Professional Services	4,800	5,460	5,453	7
Witness Expenditures	200	200	188	12
Fuel And Lubricants	1,000	1,500	1,418	82
Materials And Supplies	13,000	12,825	12,818	7
Repairs And Maintenance Equipment	2,300	1,640	1,389	251
Repairs And Maintenance Vehicle	500	548	548	
Total Public Defender	1,975,092	1,970,682	1,956,824	13,858
District Clerk				
Wages And Fringe Benefits	1,747,521	1,740,012	1,713,840	26,172
Administrative Travel	4,800	3,615	2,844	771
Local Mileage	600	750	727	23
Postage	29,700	34,735	34,734	1
Dues And Memberships	200	200	160	40
Books And Subscriptions	500	800	798	2

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2010

	2010		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
JUSTICE SYSTEM:				
District Clerk-Continued				
Training And Education	4,000	4,000	1,444	2,556
Materials And Supplies	34,200	33,900	33,896	4
Repairs And Maintenance Equipment	5,000	5,000	3,429	1,571
Total District Clerk	1,826,521	1,823,012	1,791,872	31,140
District Clerk Central Jury				
Wages And Fringe Benefits	168,087	163,137	161,155	1,982
Administrative Travel	4,000	3,353	35	3,318
Postage	18,800	19,938	19,898	40
Materials And Supplies	10,500	18,500	17,956	544
Repairs And Maintenance Equipment	3,000	3,000	1,632	1,368
Central Jury Petit Juror	80,000	44,491	40,000	4,491
Jurors - Other Expenses	28,000	31,018	31,004	14
Total District Clerk Central Jury	312,387	283,437	271,680	11,757
County Clerk				
Wages And Fringe Benefits	859,889	859,889	794,954	64,935
Administrative Travel	900	900	900	
Postage	4,500	5,391	4,721	670
Dues And Memberships	200	200	110	90
Books And Subscriptions	100	100	58	42
Training And Education	5,700	5,700	5,639	61
Equipment Rental	4,100	4,025	4,024	1
Fuel And Lubricants	600	600	493	107
Materials And Supplies	18,300	18,834	18,833	1
Repairs And Maintenance Equipment	5,000	4,050	3,648	402
Repairs And Maintenance Vehicle	600	200	91	109
Total County Clerk	899,889	899,889	833,471	66,418
Law Library				
Wages And Fringe Benefits	98,536	98,536	97,979	557
Books And Subscriptions	54,250	54,250	45,063	9,187
Materials And Supplies	1,000	1,000	480	520
Repairs And Maintenance Equipment	1,000	1,000	490	510
Total Law Library	154,786	154,786	144,012	10,774
Bail Bond Board				
Wages And Fringe Benefits	41,861	41,861	41,734	127
Materials And Supplies	350	365	365	
Repairs And Maintenance Equipment	500	485	250	235
Total Bail Bond Board	42,711	42,711	42,349	362
Indigent Defense Services				
Wages And Fringe Benefits	363,818	357,245	353,795	3,450
Local Mileage	1,200	1,200	110	1,090
Postage	400	400	93	307
Training And Education	9,200	8,200	8,141	59
Printing Supplies	6,000	5,970	3,853	2,117
Professional Services	12,000	14,000	11,607	2,393
Materials And Supplies	8,700	8,730	8,729	1
Repairs And Maintenance Equipment	2,500	1,500	1,455	45
Total Indigent Defense Services	403,818	397,245	387,783	9,462

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2010

	2010		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
JUSTICE SYSTEM:				
Juvenile Probation				
Wages And Fringe Benefits	2,777,208	2,772,878	2,619,584	153,294
Administrative Travel	1,500	1,320	1,127	193
Local Mileage	2,000	53	52	1
Car Allowance	2,400	2,400	2,400	
Transportation Juvenile	2,500	2,500	1,187	1,313
Office Supplies	7,000	7,000	6,843	157
Postage	1,500	2,180	2,177	3
Advertising	2,000	2,000	1,900	100
Dues And Memberships	300	300	300	
Training And Education	5,500	5,500	4,857	643
Equipment Rental	4,500	4,500	1,662	2,838
Professional Services	52,000	29,400	24,468	4,932
Contract Services	75,300	3,862	3,862	
Utilities	110,000	147,371	141,615	5,756
Uniforms	3,000	3,000	916	2,084
Fuel And Lubricants	7,000	9,297	8,925	372
Materials And Supplies	10,000	11,480	11,293	187
Groceries	20,000	36,011	35,730	281
Medicines	5,000	7,280	7,275	5
Laundry and Linen	1,500	1,500	177	1,323
Minor Apparatus And Tools	3,000	3,010	2,641	369
Repairs And Maintenance Building	8,000	8,000	7,292	708
Repairs And Maintenance Equipment	7,500	7,500	6,788	712
Repairs And Maintenance Vehicle	8,000	6,447	2,794	3,653
Janitorial Supplies	10,000	9,033	7,983	1,050
Medical Services	8,000	7,140	2,326	4,814
Total Juvenile Probation	<u>3,134,708</u>	<u>3,090,962</u>	<u>2,906,174</u>	<u>184,788</u>
Justice System Expenditures	22,808,957	22,796,058	21,795,327	1,000,731
Less Capital Outlay		49,687	48,807	880
Total Current Justice System Expenditures	<u>\$ 22,808,957</u>	<u>22,746,371</u>	<u>21,746,520</u>	<u>999,851</u>
HEALTH AND HUMAN SERVICES:				
Indigent Health Care				
Physician Services	278,500	338,899	338,898	1
Prescription Drugs	90,000	90,000	33,113	56,887
Hospital Inpatient Services	978,750	978,750	779,846	198,904
Hospital Outpatient Services	725,000	641,601	266,554	375,047
Laboratory/X-ray Services	92,500	115,500	105,337	10,163
Total Indigent Health Care	<u>2,164,750</u>	<u>2,164,750</u>	<u>1,523,748</u>	<u>641,002</u>
Indigent Services Program				
Wages And Fringe Benefits	681,263	675,876	653,076	22,800
Administrative Travel	5,000	5,000	4,211	789
Postage	2,000	2,000	1,654	346
Books And Subscriptions	100	100	45	55
Professional Services	2,000	2,000	205	1,795
Fuel And Lubricants	2,600	2,600	1,672	928
Materials And Supplies	7,000	7,000	5,178	1,822
Repairs And Maintenance Equipment	3,000	3,000	1,395	1,605
Repairs And Maintenance Vehicle	1,000	1,000	604	396
Repairs And Maintenance Software	35,000	35,000	31,266	3,734

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2010

	2010		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
HEALTH AND HUMAN SERVICES:				
Indigent Services Program-Continued				
Janitorial Supplies	1,000	1,000	345	655
Indigent Medical	1,500	1,500	904	596
Indigent Burials	85,000	85,000	72,827	12,173
Indigent Utilities	100	100		100
Indigent Rents	100	100		100
Total Indigent Services Program	826,663	821,276	773,382	47,894
Child Welfare				
Training and Education	200	200		200
Professional Services	1,000	1,000	431	569
Foster Care	400	400	174	226
Clothing Allowance	30,000	30,000	11,753	18,247
Materials And Supplies	1,000	1,000		1,000
Medical/Dental Exams	400	400		400
Awareness	4,000	4,000	2,728	1,272
Total Child Welfare	37,000	37,000	15,086	21,914
General Operations-Health & Welfare				
City Health Contract	210,000	207,600	201,966	5,634
Animal Protective Society	48,000	48,000	48,000	
R B Cowl	86,000	86,000	86,000	
Animal Damage Control	24,000	26,400	26,400	
Fire Protection And Emergency Services	600,000	600,000	600,000	
Gateway Community Health	144,000	144,000	144,000	
Ministries	150,000	150,000	150,000	
Total General Operations - Health & Welfare	1,262,000	1,262,000	1,256,366	5,634
Veteran's Service Office				
Wages And Fringe Benefits	148,085	148,085	147,258	827
Administrative Travel	2,500	1,800	1,798	2
Postage	500	500	500	
Dues And Memberships	100			
Training And Education	400			
Equipment Rental	1,200	1,550	1,194	356
Materials And Supplies	2,000	4,400	4,349	51
Minor Apparatus And Tools	500			
Repairs And Maintenance Equipment	300	950	473	477
Laredo Veteran Assistance	75,000	75,000	74,921	79
Veteran Cemetary Markers	5,900	4,200	4,200	
Total Veteran's Service Office	236,485	236,485	234,693	1,792
Health And Human Services Expenditures	4,526,898	4,521,511	3,803,275	718,236
Less Capital Outlay				
Total Current Health And Human Services Expenditures	\$ 4,526,898	4,521,511	3,803,275	718,236
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:				
Extension Agent				
Wages And Fringe Benefits	147,667	147,667	136,469	11,198
Administrative Travel	13,500	13,500	9,946	3,554
Local Mileage	5,000	5,000	4,237	763
Postage	500	500	500	
Dues And Memberships	500	500	310	190
Books And Subscriptions	1,100	1,100	591	509
Equipment Rental	4,600	4,600	4,595	5
Materials And Supplies	3,000	3,000	2,880	120

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2010

	2010			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:				
Extension Agent-Continued				
Minor Apparatus And Tools	800	800	265	535
Repairs And Maintenance Equipment	250	250	175	75
Total Extension Agent	<u>176,917</u>	<u>176,917</u>	<u>159,968</u>	<u>16,949</u>
Infrastructure And Environmental Services Expenditures	176,917	176,917	159,968	16,949
Less Capital Outlay				
Total Current Infrastructure And Environmental Services Expenditures	<u>\$ 176,917</u>	<u>176,917</u>	<u>159,968</u>	<u>16,949</u>
CORRECTIONS AND REHABILITATION:				
Jail Bargaining Unit				
Wages And Fringe Benefits	9,886,633	9,989,595	9,956,445	33,150
Administrative Travel	10,000	9,919	9,919	
Special Travel	65,000	64,055	64,054	1
Office Supplies	22,500	23,951	23,950	1
Postage	3,600	622	621	1
Advertising	1,000	2,402	2,401	1
Dues And Memberships	1,000	1,119	1,119	
Books And Subscriptions	5,000	3,069	3,069	
Training And Education	14,000	6,591	6,591	
Equipment Rental	20,000	10,003	10,002	1
Professional Services	10,000	19,530	19,530	
Employee Drug/Alcohol/Physical Testing		208	208	
Contract Services - Dimmit County	475,000	77,787	76,908	879
Contract Services - Zapata County		98,000	98,000	
Contract Services - Other	2,000			
Utilities	284,850	288,301	288,299	2
Uniforms	30,000	32,690	32,690	
Fuel And Lubricants	9,000	2,522	2,522	
Materials And Supplies	32,000	56,053	56,053	
Minor Apparatus And Tools	20,000	22,199	22,199	
Repairs And Maintenance Building	100,000	117,577	117,577	
Repairs And Maintenance Equipment	60,000	44,049	44,049	
Repairs And Maintenance Software	13,000	10,550	10,550	
Capital Outlay		14,780	14,780	
Total Jail Bargaining Unit	<u>11,064,583</u>	<u>10,895,572</u>	<u>10,861,536</u>	<u>34,036</u>
Jail Non Bargaining Unit				
Wages And Fringe Benefits	1,152,900	1,126,355	1,126,353	2
Total Jail Non Bargaining Unit	<u>1,152,900</u>	<u>1,126,355</u>	<u>1,126,353</u>	<u>2</u>
Basic Supervision				
Materials And Supplies	6,300	6,300	6,240	60
Total Basic Supervision	<u>6,300</u>	<u>6,300</u>	<u>6,240</u>	<u>60</u>
Jail Purchasing				
Professional Services	170,000	172,819	172,818	1
Uniforms	4,700			
Materials And Supplies	90,000	99,778	99,777	1
Groceries	820,000	827,495	827,494	1
Medicines	105,000	87,695	87,692	3
Minor Apparatus And Tools	5,000	1,416	1,416	
Janitorial Supplies	85,000	17,085	17,084	1
Medical Services	74,000	360,727	360,727	
Total Jail Purchasing	<u>1,353,700</u>	<u>1,567,015</u>	<u>1,567,008</u>	<u>7</u>

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2010

	2010			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
CORRECTIONS AND REHABILITATION:				
Corrections And Rehabilitation Expenditures	13,577,483	13,595,242	13,561,137	34,105
Less Capital Outlay		14,780	14,780	
Total Current Corrections And Rehabilitation Expenditures	\$ 13,577,483	13,580,462	13,546,357	34,105
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Economic Development				
Wages And Fringe Benefits	329,484	326,156	297,015	29,141
Administrative Travel	8,000	8,700	8,165	535
Postage	600	600	475	125
Fuel And Lubricants	1,500	1,100	990	110
Materials And Supplies	1,500	1,500	1,396	104
Repairs And Maintenance Equipment	900	900	671	229
Repairs And Maintenance Vehicles	700	400	332	68
Total Economic Development	342,684	339,356	309,044	30,312
Ernesto J. Salinas Community Center				
Wages And Fringe Benefits	172,003	172,003	171,314	689
Administrative Travel	700	90		90
Local Mileage	3,500	3,500	3,172	328
Books And Subscriptions	800	400	75	325
Utilities	65,000	52,634	39,758	12,876
Fuel And Lubricants	2,500	2,500	2,217	283
Materials And Supplies	1,400	1,400	1,294	106
Goods For Public Events	1,000	1,400	1,272	128
Repairs And Maintenance Building	1,000	2,751	1,848	903
Repairs And Maintenance Equipment	2,000	1,000		1,000
Repairs And Maintenance Vehicles	1,000	1,000	224	776
Janitorial Supplies	1,000	1,000	525	475
Total Ernesto J. Salinas Community Center	251,903	239,678	221,699	17,979
Bruni Community Center				
Wages And Fringe Benefits	73,925	73,925	73,321	604
Administrative Travel	200	200		200
Utilities	7,000	17,000	15,488	1,512
Fuel And Lubricants	2,000	2,000	1,381	619
Materials And Supplies	1,500	1,500	951	549
Goods For Public Events	1,000	1,000	943	57
Repairs And Maintenance Building	1,000	1,000	726	274
Repairs And Maintenance Equipment	1,000	1,000		1,000
Repairs And Maintenance Vehicles	1,000	1,000	62	938
Janitorial Supplies	1,000	1,000	211	789
Total Bruni Community Center	89,625	99,625	93,083	6,542
El Cenizo Community Center				
Wages And Fringe Benefits	159,038	159,038	157,554	1,484
Administrative Travel	1,000	1,000	894	106
Car Allowance	1,200	1,200	1,200	
Utilities	17,000	16,844	16,385	459
Fuel And Lubricants	2,000	2,380	2,379	1
Materials And Supplies	3,000	2,261	2,260	1
Goods For Public Events	1,000	1,500	1,498	2
Repairs And Maintenance Building	3,000	4,639	3,763	876
Repairs And Maintenance Equipment	100			
Repairs And Maintenance Vehicles	1,000	776	775	1
Janitorial Supplies	2,500	1,200	1,164	36
Total El Cenizo Community Center	190,838	190,838	187,872	2,966

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2010

	2010			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Larga Vista Center				
Wages And Fringe Benefits	168,013	168,013	160,857	7,156
Administrative Travel	950	1,280	1,280	
Car Allowance	1,200	1,200	1,200	
Utilities	18,000	22,221	22,214	7
Fuel And Lubricants	3,000	3,111	3,111	
Materials And Supplies	1,000	2,304	1,952	352
Goods For Public Events	1,000	991	652	339
Repairs And Maintenance Building	2,000	1,222	1,222	
Repairs And Maintenance Equipment	1,400	1,167	1,165	2
Repairs And Maintenance Vehicles	1,000	519	519	
Janitorial Supplies	1,000	491	490	1
Total Larga Vista Center	198,563	202,519	194,662	7,857
Rio Bravo Community Center				
Wages And Fringe Benefits	123,475	123,475	119,888	3,587
Administrative Travel	900	900	893	7
Car Allowance	1,200	1,200	1,200	
Utilities	25,000	27,097	23,890	3,207
Fuel And Lubricants	400			
Materials And Supplies	2,000	1,829	1,746	83
Goods For Public Events	1,000	1,331	1,193	138
Repairs And Maintenance Building	1,000	2,243	2,243	
Repairs And Maintenance Equipment	100	100		100
Repairs And Maintenance Vehicles	100	334	329	5
Janitorial Supplies	1,000	766	666	100
Total Rio Bravo Community Center	156,175	159,275	152,048	7,227
Fred and Anita Bruni Community Center				
Wages And Fringe Benefits	199,256	253,314	231,613	21,701
Administrative Travel	1,000	466	466	
Car Allowance	1,200	1,200	1,200	
Utilities	12,000	12,695	12,688	7
Fuel And Lubricants	1,000	1,534	1,253	281
Materials And Supplies	3,400	3,400	3,023	377
Goods For Public Events	1,000	1,000	997	3
Repairs And Maintenance Building	2,000	2,000	1,594	406
Repairs And Maintenance Equipment	2,000	1,305	244	1,061
Repairs And Maintenance Vehicles	1,000	1,000	542	458
Janitorial Supplies	1,000	1,000	443	557
Total Fred and Anita Bruni Community Center	224,856	278,914	254,063	24,851
Buenos Aires Community Center				
Wages And Fringe Benefits	123,516	126,854	64,286	62,568
Administrative Travel	1,400	1,400	1,100	300
Utilities	2,500	2,500		2,500
Fuel And Lubricants	1,000	1,000	967	33
Materials And Supplies	3,000	3,000	2,687	313
Goods For Public Events	1,000	1,000	853	147
Repairs And Maintenance Building	100	100		100
Repairs And Maintenance Equipment	600	600		600

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2010

	2010			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Buenos Aires Community Center-Continued				
Repairs And Maintenance Vehicles	600	600		600
Janitorial Supplies	1,000	1,000	671	329
Total Buenos Aires Community Center	134,716	138,054	70,564	67,490
Santa Teresita Community Center				
Wages And Fringe Benefits	122,916	121,876	121,263	613
Administrative Travel	1,400	1,033	1,033	
Car Allowance	1,200	1,200	1,200	
Utilities	8,000	7,601	6,336	1,265
Fuel And Lubricants	2,500	2,200	2,119	81
Materials And Supplies	3,000	4,709	4,704	5
Goods For Public Events	1,000	2,567	2,552	15
Repairs And Maintenance Building	3,000	1,721	1,715	6
Repairs And Maintenance Equipment	1,000	716	716	
Repairs And Maintenance Vehicles	1,000	433	363	70
Janitorial Supplies	1,000	1,000	989	11
Total Santa Teresita Community Center	146,016	145,056	142,990	2,066
Rio Bravo Activity Center				
Wages And Fringe Benefits	87,784	91,784	87,826	3,958
Administrative Travel	500	500	481	19
Car Allowance	1,200	1,200	1,200	
Utilities	10,000	7,994	7,925	69
Fuel And Lubricants	100			
Materials And Supplies	600	400	392	8
Total Rio Bravo Activity Center	100,184	101,878	97,824	4,054
La Presa Community Center				
Wages And Fringe Benefits	127,946	127,946	127,368	578
Administrative Travel	1,000			
Car Allowance	1,200	1,200	1,200	
Utilities	10,000	11,050	10,612	438
Fuel And Lubricants	1,000	2,733	2,733	
Materials And Supplies	3,000	2,720	2,616	104
Goods For Public Events	1,000	1,073	1,073	
Repairs And Maintenance Building	1,000	1,035	1,034	1
Repairs And Maintenance Equipment	500			
Repairs And Maintenance Vehicles	500	425	424	1
Janitorial Supplies	1,000	520	520	
Total La Presa Community Center	148,146	148,702	147,580	1,122
Parks And Grounds				
Wages And Fringe Benefits	232,929	226,335	214,970	11,365
Equipment Rental	600	77	77	
Uniforms	3,400	2,200	2,140	60
Fuel And Lubricants	7,000	7,650	7,596	54
Materials And Supplies	4,400	6,929	6,729	200
Repairs And Maintenance Equipment	2,600	3,364	3,348	16
Repairs And Maintenance Vehicles	3,000	2,906	2,759	147
Landfill Fees	2,000	200	8	192
Total Parks And Grounds	255,929	249,661	237,627	12,034

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2010

	2010			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Community And Economic Development Expenditures	2,239,635	2,293,556	2,109,056	184,500
Less Capital Outlay				
Total Current Community And Economic Development Expenditures	\$ 2,239,635	2,293,556	2,109,056	184,500
Add Capital Outlay-All Departments		87,127	86,247	880
TOTAL GENERAL FUND EXPENDITURES	\$ 70,532,667	70,532,667	67,498,109	3,034,558
				Concluded

Webb County, Texas
Combining Balance Sheet - Nonmajor Governmental Funds - Summary
September 30, 2010

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
ASSETS				
Cash and investments	6,333,416	8,598,716	922,002	15,854,134
Taxes receivable, net	170,649	-	1,275,882	1,446,531
Due from other funds	6,380,500	1,036,782	1,575,334	8,992,616
Receivable from other governments	3,938,739	536,927	-	4,475,666
Other receivables	87,903	-	893	88,796
Inventories	15,261	-	-	15,261
Other assets	11,775	-	5,248	17,023
Total assets	16,938,243	10,172,425	3,779,359	30,890,027
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	2,207,484	520,049	-	2,727,533
Due to other funds	6,253,493	2,585,951	717,793	9,557,237
Payable to other governments	3,260	-	-	3,260
Deferred revenue	480,201	1	1,193,521	1,673,723
Other accrued expenditures	1,275,542	1,063	-	1,276,605
Other payables	282,067	115,380	-	397,447
Total liabilities	10,502,047	3,222,444	1,911,314	15,635,805
 Fund balances:				
Reserved for:				
Inventories	15,261	-	-	15,261
Debt service	-	-	985,670	985,670
Capital projects	-	12,062,252	-	12,062,252
Special revenues	5,898,986	-	-	5,898,986
Unreserved, reported in:				
Debt service	-	-	882,375	882,375
Capital projects	-	(5,112,271)	-	(5,112,271)
Special revenues	521,949	-	-	521,949
Total fund balances	6,436,196	6,949,981	1,868,045	15,254,222
Total liabilities and fund balances	\$ 16,938,243	\$ 10,172,425	\$ 3,779,359	\$ 30,890,027

Webb County, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - Summary
For the Year Ended September 30, 2010

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
REVENUES				
Property Taxes	\$ 1,098,333	\$ -	\$ 7,637,109	\$ 8,735,442
Sales and miscellaneous taxes	414,277	-	-	414,277
Fees and fines	5,686,221	-	-	5,686,221
Intergovernmental	26,484,483	2,601,058	-	29,085,541
Charges for services	3,740,487	-	-	3,740,487
Investment earnings	8,685	22,223	12,956	43,864
Miscellaneous	1,289,051	-	-	1,289,051
Grant matching	3,501,260	183,950	-	3,685,210
Total revenues	<u>42,222,797</u>	<u>2,807,231</u>	<u>7,650,065</u>	<u>52,680,093</u>
EXPENDITURES				
Current:				
General government	886,844	96,444	-	983,288
Public safety	4,436,638	169,194	-	4,605,832
Justice system	4,205,814	4,243	-	4,210,057
Health and human services	17,262,574	162	-	17,262,736
Infrastructure and environmental services	6,438,565	220,740	-	6,659,305
Corrections and rehabilitation	2,947,559	21,080	-	2,968,639
Community and economic development	2,061,745	-	-	2,061,745
Debt Service				
Principal	50,000	-	4,940,210	4,990,210
Interest and other charges	-	-	2,824,413	2,824,413
Capital outlay	3,523,596	6,288,508	-	9,812,104
Total Expenditures	<u>41,813,335</u>	<u>6,800,371</u>	<u>7,764,623</u>	<u>56,378,329</u>
Excess (deficiency) of revenues over expenditures	<u>409,462</u>	<u>(3,993,140)</u>	<u>(114,558)</u>	<u>(3,698,236)</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	329,067	-	-	329,067
Transfers in	338,129	3,482,236	996,933	4,817,298
Transfers out	(560,129)	(4,601,367)	-	(5,161,496)
Proceeds from sale of equipment	5,420	-	-	5,420
Total other financing sources and (uses)	<u>112,487</u>	<u>(1,119,131)</u>	<u>996,933</u>	<u>(9,711)</u>
Net change in fund balances	521,949	(5,112,271)	882,375	(3,707,947)
Fund balances - beginning, Restated	5,914,247	12,062,252	985,670	18,962,169
Fund balances - ending	<u>\$ 6,436,196</u>	<u>\$ 6,949,981</u>	<u>\$ 1,868,045</u>	<u>\$ 15,254,222</u>

NON-MAJOR GOVERNMENTAL FUNDS
Special Revenue Funds

WEBB COUNTY FUNDS

WEBB COUNTY CLERK ARCHIVE FUND

These revenues are in compliance to state law to providing a copy in a format other than paper of a record maintained by County Clerk.

WEBB COUNTY HOTEL/MOTEL OCCUPANCY TAX FUND

This fund accounts for revenues received from the levy of hotel/motel occupancy taxes. The revenues have been designated for recreational and tourist promotional activities.

WEBB COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND

These revenues are collected by Webb County in compliance with state law to cover records management and preservation cost for Webb County.

DISTRICT CLERK PRESERVATION FUND

This fund is established to account for fees authorized by state law to cover any expenditures approved in advance from this fund for records management preservation of automation purposes for Webb County.

WEBB COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND

These revenues are collected by Webb County in compliance with state law to cover records management and preservation cost for the Webb County Clerk.

ROAD AND BRIDGE FUND

The Road and Bridge Fund is a constitutional fund established to account for resources restricted for constructing and maintaining roads and bridges. The County is divided into four precincts. A consolidated budget is provided for all precincts and is administered by the Road and Bridge Superintendent.

TAX ASSESSOR/COLLECTOR VEHICLE INVENTORY TAX FUND

This fund accounts for Vehicle inventory Tax (interest & penalties) imposed on dealerships to defray the Tax Office Motor Vehicle Department's expenditures.

JUSTICE COURT TECHNOLOGY FUND

These revenues are earned by the County Justice of the Peace departments in compliance with state law to purchase technological enhancements for Justice of the Peace Courts.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

WEBB COUNTY FUNDS - continued

ELECTION CONTRACT SERVICES FUND

These revenues are earned by the election department from contracting with governmental entities to administer their elections.

WEBB COUNTY CONSTABLE PRECINCT 1 STATE FORFEITURE FUND

These funds account for certain revenues that are used for investigation of crime purpose.

WEBB COUNTY CONSTABLE PRECINCT 1 FEDERAL FORFEITURE FUND

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal guidelines.

WEBB COUNTY CONSTABLE PRECINCT 2 STATE FORFEITURE FUND

These funds account for certain revenues that are used for investigation of crime purpose.

WEBB COUNTY CONSTABLE PRECINCT 4 FEDERAL FORFEITURE FUND

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal equitable sharing guidelines.

WEBB COUNTY SHERIFF FEDERAL FORFEITURE FUND

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific restrictions according to federal guidelines.

WEBB COUNTY SHERIFF STATE FORFEITURE FUND

These funds account for certain revenues that are used for investigation of crime purposes.

WEBB COUNTY DISTRICT ATTORNEY FEDERAL FORFEITURE FUND

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal guidelines.

WEBB COUNTY DISTRICT ATTORNEY STATE FORFEITURE FUND

These funds account for certain revenues that are used for investigation of crime purposes.

DISTRICT ATTORNEY STATE FORFEITURE/GAMBLING FUND

This fund accounts for revenues from forfeited related from illegal gambling with specific spending restrictions according to the enforcement activities.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

WEBB COUNTY FUNDS - continued

COUNTY ATTORNEY STATE FORFEITURE FUND

This fund is established to account for forfeiture revenues that are for law enforcement purposes.

DISTRICT ATTORNEY HOT CHECK FEE FUND

This fund is administered by the District Attorney's office. Service charges for collections of insufficient fund checks are recorded here.

DISTRICT ATTORNEY SOFTWARE ACQUISITION

Funds used for the purchase of a Judicial Prosecutor Software from New Dawn Tech-JustWare Software Systems. The retirement of the capital lease will be from and the District Attorney's state forfeiture fund.

COURTHOUSE SECURITY FEES FUND

These revenues are collected by Webb County in compliance with state law to cover security costs.

J.P. COURTHOUSE SECURITY

These revenues are collected by Webb County in compliance with state law to cover Justice of the Peace Courthouse security costs.

LAREDO-WEBB COUNTY CHILD WELFARE UNIT FUND

The Laredo-Webb County Child Welfare Unit was created under the State of Texas statutes, Texas Department of Human Services and Webb County, Texas. The parties agreed to enter into a county-wide, jointly financed, state administered, regionally operated child protection programs to meet the needs of abused and/or neglected children and children with special needs, including, but not limited to, adoption. The Unit is a blended component unit of Webb County, Texas.

WEBB COUNTY SHERIFF INMATE COMMISSARY SALES COMMISSION FUND

This fund records revenue from commissions from gross commissary sales and expenditures are designated for the benefit of Webb County inmates.

SELF HELP CENTER GRANT MATCH

Funds will be used for the administration and operational activities of the Self Help Center, which provides public and educational services to colonia residents.

RURAL RAIL TRANSPORTATION DISTRICT FUND

This fund was established January 2003 to provide the essential elements for the continued economic vitality and of the County's rural area according to Article 6550c.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

WEBB COUNTY FUNDS – continued

ELDERLY NUTRITION PROGRAM

Revenues are from the City of Laredo and Webb County, Texas. These funds are used to provide meals and other nutrition services to older people with the greatest economic or social need.

STATE COMPTROLLER - LAW ENFORCEMENT OFFICER'S STANDARDS AND EDUCATION ACCOUNTS

These revenues are from the State Comptroller's Office. This grant provides for continued training and education for Webb County law enforcement officers.

STATE COMPTROLLER'S OFFICE - 49TH JUDICIAL DISTRICT FUND

Revenues are from the State Comptroller's Office. This grant is used to supplement payroll and operating expenditures for administration of justice.

CHILD ABUSE PREVENTION FUND

The fees are collected by the District Clerk and are designated to prevent child abuse in Webb County and are administered under the direction of the commissioners court.

COURT INITIATED GUARDIANSHIP

This fund was established January 2008 for the support of the judiciary in guardian ships initiated under Section 683, Texas Probate Code. Fees collected are to supplement other available county funds used to: (1) pay the compensation of a guardian ad item appointed by a court under Section 683, Texas Probate Code, (2) pay the compensation of an attorney ad item appointed by a court to represent a proposed ward in a guardianship proceeding initiated under Section 683, Texas Probate Code and (3) fund local guardianship programs that provide guardians for indigent incapacitated persons who do not have family members suitable and willing to serve as guardians.

PAYROLL CLEARING FUND

The Webb County Payroll Fund accounts for payroll transactions for Webb County.

OTHER

THE NATIONAL RIFLE ASSOCIATION FOUNDATION

Revenues are from the NRA Foundation. Funds will be used to buy public safety and law enforcement equipment.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

WEBB COUNTY FUNDS – continued

NEIGHBOR TO NEIGHBOR

AREP (CPL Retail Energy and WTU Retail Energy) provide funding for needy people experiencing an energy emergency or crises.

JOINT LAW ENFORCEMENT U. S. MARSHALS SERVICE

Funds will be used for overtime incurred by the state and local investigators who will provide full time support to the USMS DFTF joint law enforcement task forces.

CITY OF LAREDO

WEBB COUNTY SHERIFF RADIO COMMUNICATIONS

Revenues are from the City of Laredo, Texas. Funds will be used for Sheriff Radio Communication equipment and office supplies.

FEDERAL GRANTS

U.S. Department of Health and Human Services

HEAD START

These revenues are received from the Department of Health and Human Services. Enrolled students receive education, nutrition, disability and medical services. In addition, parents receive literacy services.

HEAD START: ARRA COLA

These revenues are received from the Department of Health and Human Services. This action awards all Head Start staff a cost-of-living adjustment increase of 1.84% and also quality improvement funds or education incentives for one year only.

HEAD START: ARRA EXPANSION

These revenues are received from the Department of Health and Human Services. This action awards the Head Start Program funding to serve additional 68 children and families.

HEAD START: ARRA EARLY HEAD START

These revenues are received from the Department of Health and Human Services. This action awards the Head Start Program funding to expand services to 72 infants, toddlers and pregnant women. It also funds start-up costs and equipment.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

Federal Grants – continued

406TH DRUG COURT EXPANSION & ENHANCEMENT PROJECT

Revenues are from the Substance Abuse and Mental Health Services Administration. These funds are will be used to expand and enhance the availability of treatment services provided by the drug court in Webb County.

COMPREHENSIVE ENERGY ASSISTANCE PROGRAM

Revenues are from the Texas Department of Housing and Community Affairs. These funds are to be used for energy assistance of Webb County residents.

WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS-LIHEAP

Revenues are from the U.S. Department of Health and Human Services pass through the Texas Department of Housing and Community Affairs. These funds are used to weatherize homes for low-income families, the elderly and handicapped persons.

Revenues are from the U.S. Department of Energy passed through Texas Department of Housing and Community Affairs. These funds are used to weatherize home for low-income families, the elderly and handicapped persons.

COMMUNITY SERVICE BLOCK GRANT

Revenues are from the Texas Department of Housing and Community Affairs. These funds are used to provide a range of services to address the needs of low income individuals to ameliorate the causes and conditions of poverty.

Revenues are from Webb County and are designated to support payroll expenditures for the Community Action Agency Social Services Program.

ARRA COMMUNITY SERVICES BLOCK GRANT CONTRACT #11090000568

Revenues are provided by the Texas Department of Housing and Community Affairs. Funds are for activities geared toward the preservation and creation of jobs to promote economic recovery and the provision of assistance to those most impacted by the recession.

MEALS ON WHEELS

Revenues are from the U.S. Department of Health and Human Services and the City of Laredo, Texas. These funds are used to help alleviate and prevent malnutrition by providing home delivery of nutritious meals.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

Federal Grants – continued

U.S. Department of Housing and Urban Development

HOME OWNER OCCUPIED HOUSING ASSISTANCE PROGRAM CONTRACT #1001027

Revenues are from the U.S. Department of Housing and Urban Development and passed through the Texas Department of Housing and Community Affairs. This program shall provide assistance to homeowners in reconstructing or rehabilitating their homes.

SELF HELP CENTER PROGREAM CONTRACT 728023

Revenues are provided by the Texas Department of Housing and Community Affairs. Funds shall provide for public services, housing rehabilitation, home improvements, first time public water and wastewater services, home reconstruction and new construction. Activities will be carried out in the Webb County Colonia Self Help Center service area.

TDRA-PENITAS WEST WATER & SEWER HOOKUPS CONTRACT#729145

Revenues are provided by the Texas Department of Rural Affairs. Funds shall provide first time water and sanitary sewer service to households in the Peñitas West colonia.

TDRA-SAN CARLOS I & II WATER & SEWER HOOKUPS CONTRACT #728075

Revenues are provided by the Texas Department of Rural Affairs. Funds shall provide first time sanitary and public water service to households in San Carlos I and II, Laredo Ranchettes, D5 Acres, and Ranchitos 359 East.

HOMELESS PREVENTION & RAPID RE-HOUSING PROGRAM (ARRA)

Revenues are provided by U. S. Department of Housing and Urban Development and passed through the City of Laredo. The funds are exclusively for the financial assistance, housing relocation and stabilization services, data collection and evaluation, and administrative cost for homeless prevention and rapid re-housing services.

U.S. Department of Agriculture

COMMUNITY FACILITY PROGRAM

These revenues are provided by USDA Rural Development. The funds are to purchase eleven patrol vehicles for the County Sheriff Department which will be used to respond to emergencies in rural areas of Webb County.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

Federal Grants – continued

CHILD AND ADULT CARE FOOD PROGRAM

These revenues are provided by the Department of Human Services. This program provides nutritional meals to students participating in the Head Start Program.

U.S. Department of Justice

DRUG ENFORCEMENT AGENCY - NARCOTICS TASK FORCE

Revenues are from the Office of the National Drug Control Policy. These funds are used to implement the High Intensity Drug Trafficking Area (HIDTA) Program. This program enhances and coordinates America's drug-control efforts among Local, State and Federal law enforcement agencies in order to eliminate or reduce drug trafficking and its harmful consequences in critical regions of the United States.

BULLET PROOF VESTS PARTNERSHIP

Revenues are from the U.S. Department of Justice Office of Justice Programs. These funds are use to purchase bulletproof vests.

ENHANCING WEBB COUNTY JAIL 2009-SS-B9-0050

Revenues are from the U.S. Department of Justice. These funds are for salaries and fringe benefits for seven correctional officers and related law enforcement equipment.

C.O.P.S HIRING RECOVERY PROGRAM 2009RKWX0837

Revenues are from the U.S. Department of Justice Office of Community Oriented Policing Services for salary and fringe benefits for one certified peace officer to engage in community-oriented policing activities.

ARRA TX113-NATIONAL PAL RECOVERY ACT MENTORING

Revenues are from the U.S. Department of Justice. These funds are to be used for direct program expenses associated with the development and implementation of a Mentoring and Drop-out Prevention Program.

CRIMINAL JUSTICE DIVISION - JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT

Revenues are from the Office of the Governor. These funds assist early prevention and early intervention projects to address conditions that contribute to delinquent behavior.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

FEDERAL GRANTS - continued

OPERATION BORDER STAR

Revenues are from the Office of the Governor of Texas Criminal Justice Division. These funds are to be used to increase the presence of law enforcement along the Texas-Mexico Border and other ports-of-entry and to target statistically supported areas of violent crime.

BORDER JUVENILE GANG PREVENTION/INTERVENTION DJ-09-J20-23110-01

Revenues are from the Office of the Governor Criminal Justice division. These funds are to be used for the implementation of Juvenile Gang Prevention/Intervention Program.

VIOLENCE AGAINST WOMEN FORMULA GRANTS (VAWA)

Revenues are from the Office of the Governor of Texas Criminal Justice Division. These funds are to be used to assist in developing and strengthening effective law enforcement and prosecution strategies to combat violent crimes against women and to develop and strengthen victim services.

ARRA – BORDER SECURITY FORCE MULTIPLIER PROJECT

Revenues are from the Office of the Governor of Texas Criminal Justice Division. These funds are for overtime and technology for patrol officers for Border Security.

ED. BYRNE MEMORIAL JAG-ARRA: COMM. ORIENTED PUBLIC SAFETY ENH.

Revenues are from the Office of the Governor of Texas Criminal Justice Division. These funds provide for the purchase of law enforcement equipment, one peace officer, and support assistance to Laredo Crime Stoppers, Casa Misericordia, Children Advocacy Center, and Holding Institute.

TBSC OPERATION LINEBACKER

Revenues are from the Congressionally Mandated and administer by the Texas Border Sheriff's Coalition. These funds will be used for vehicles for the Sheriff's department.

CRIMINAL JUSTICE DIVISION - CITY OF LAREDO FINANCIAL TASK FORCE

Revenues are from the Office of the National Drug Control Policy, Criminal Justice Division through a grant awarded to the City of Laredo. This grant funds a multi-agency, multi-jurisdictional Financial Task Force that combines the efforts of federal, state and local law enforcement.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

FEDERAL GRANTS - continued

2007 JUSTICE ASSISTANCE GRANT 2007-DJ-BX-0784

Revenues are from the U.S. Department of Justice pass through the City of Laredo, Texas. Funds will be used for technology to increase officer safety in the field during daily law enforcement operations.

FY2009 JUSTICE ASSISTANCE GRANT

Revenues are from the U.S. Department of Justice pass through the City of Laredo, Texas. Funds will be used for law enforcement equipment and two police cars.

LAREDO JUSTICE ASSISTANCE GRANT ARRA

Revenues are from the U. S. Department of Justice pass through the City of Laredo, Texas. Funds will be used for equipment for the detention and police officers in the downtown area around the jail facilities to increase community policing efforts.

FY 2008 JUSTICE ASSISTANCE GRANT

Revenues are from the U. S. Department of Justice pass through the City of Laredo, Texas. Funds will be used for supplies for the Sheriff's Jail Facilities to increase correctional officer safety.

U.S. Federal Emergency Management Agency

EMERGENCY FOOD AND SHELTER PROGRAM

Revenues are provided from the U.S. Federal Emergency Management Agency. These funds are used to provide low income families with rent/mortgage and utility assistance.

Other revenues are provided by TXU Energy, First Choice Power and Reliant Energy. The funds are to be used to assist persons in financial distress to meet their energy related costs.

WAP AMERICAN RECOVERY AND REINVESTMENT ACT

Revenues are from the U.S. Department of Energy passed through Texas Department of Housing and Community Affairs. These funds will be used to increase the energy efficiency of swellings owned or occupied by low income families, the elderly and handicapped.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

FEDERAL GRANTS - continued

PUBLIC TRANSPORTATION FOR NON-URBANIZED AREAS

Revenues are from the U.S. Department of Transportation. This program is used to enhance the access of persons living in rural areas to health care, public services, education and employment.

U.S. Department of Transportation

PUBLIC TRANSPORTATION FOR NON-URBANIZED AREAS-ARRA

Revenues are from the U.S. Department of Transportation. This action awards ARRA funding for the purchase of transportation vehicles and technology equipment to be used on current Rural Transportation program.

U.S. Department of Homeland Security

CITIZEN CORPS PROGRAM 2008- NEIGHBORHOOD WATCH

Revenues are from the Department of Homeland Security. Funds are used to provide law enforcement and emergency response communities with enhanced capabilities for potential threats

OPERATION STONEGARDENT GRANT FY2008

Revenues are from the Department of Homeland Security. Funds are used to support operational efforts along our nation's borders. This funding supports land border jurisdictions in achieving a greater capability to prevent, protect against, and respond to border security issues, encouraging local operational objectives and capabilities to enhance Federal and State Homeland Security strategies.

OPERATION STONEGARDENT GRANT FY2009

Revenues are from the Department of Homeland Security. Funds are used to support operational efforts along our nation's borders. This funding supports land border jurisdictions in achieving a greater capability to prevent, protect against, and respond to border security issues, encouraging local operational objectives and capabilities to enhance Federal and State Homeland Security strategies.

HOMELAND SECURITY PROGRAM 2007-GE-T7-0024

Revenues are from the Department of Homeland Security. Funds are used for the construction of a 480 ft. guyed tower at the Judge Solomon Casseb, Jr., Youth Village.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

STATE GRANTS

TEXAS SECRETARY OF STATE

HELP AMERICA VOTE

Revenues are from the Texas Secretary of State. These funds are to be used for the reimbursement of costs incurred as a result of attending professional election training, for acquiring a HAVA-compliant accessible voting system in each polling location, and for upgrading voting systems to comply with new federal standards.

U.S. Department of the Treasury, Bureau of Alcohol, Tobacco & Firearms

GANG RESISTANCE EDUCATION AND TRAINING PROGRAM (G.R.E.A.T)

Revenues are from the U.S. Alcohol, Tobacco and Firearms Agency. This grant uses the skill of ATF, State, and Local Law Enforcement Personnel to develop a program to educate youths about the dangers associated with joining street gangs.

DEPARTMENT OF THE TREASURY FORFEITURE FUND

IMMIGRATION & CUSTOMS ENFORCEMENT CONSTABLE PCT. 1

Revenues are from the Department of the Treasury Forfeiture fund pass through Immigration & Customs Enforcement (ICE). These funds are to reimburse overtime expenses in providing resources to joint operations /task forces with a federal agency participating in the Treasury Forfeiture Fund.

Community Justice Assistance Division

SUBSTANCE ABUSE FELONY PROGRAM

Revenues are from the State of Texas Community Justice Assistance Division. An intensive therapeutic community program for offenders who are sentenced by a judge as a condition of community supervision or as a modification of parole/community supervision.

COMMUNITY CORRECTIONS PROGRAM

These revenues are from the State of Texas Community Justice Assistance Division and from payments by program participants. A Pre-sentence Investigation Unit will provide the courts with in-depth information, alternative sanctions and supervision plans based on Defendants needs/risks factor.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds – Continued

STATE GRANTS – continued

DAY REPORTING CENTER

Revenues are from the State of Texas Community Justice Assistance Division. The fund provides an outlet for community service and continued education.

BASIC SUPERVISION PROGRAM

These revenues are from the State of Texas Community Justice Assistance Division and from Adult Probation fees collected. Adult Probation Fund rehabilitates offenders and takes action against probationers who are unable to follow court imposed probation rules.

TREATMENT INCARCERATION PROGRAM

These revenues are from the State of Texas Community Justice Assistance Division. The Treatment Incarceration Program contracts for outpatient, inpatient, and detoxification services for offenders currently on community supervision with an alcohol/drug related illness.

MENTALLY IMPAIRED CASELOAD

These revenues are from the State of Texas Community Justice Assistance Division. Funds are used to pay the salary of the Community Supervision Officer working with a specialized caseload of mental health offenders.

Texas Juvenile Probation Commission

BORDER PROJECT

Revenues are from the Texas Juvenile Probation Commission to provide juvenile supervision program.

COMMUNITY CORRECTIONS

Revenues are from the Texas Juvenile Probation Commission to provide funding to local juvenile boards for the purpose of developing community-based probation program alternatives for juveniles at risk of commitment to the Texas Youth Commission.

PROGRESSIVE SANCTIONS ISJPO

Revenues are from the Texas Juvenile Probation Commission to provide funding for intensive supervision juvenile probation officer(s) to provide intensive services for those juvenile offenders who are primarily assigned to Level 4 of the Progressive Sanctions Model.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

STATE GRANTS - continued

SALARY ADJUSTMENT JUVENILE OFFICERS

Revenues are from the Texas Juvenile Probation Commission to provide funding to Juvenile Probation Departments in the amount of \$2,850 for certified juvenile probation officers and \$1,425 for certified detention officers as a salary supplement.

STATE AID

Revenues are from the Texas Juvenile Probation Commission to provide funding to local juvenile boards to support basic juvenile probation services and juveniles justice programs to assist the Juvenile Board in adhering to the Commission's standards and policies.

PROGRESSIVE SANCTIONS JPO

Revenues are from the Texas Juvenile Probation Commission to provide funding for JPO(s) for the provision of juvenile probation services and juvenile justice programs to offenders who are assigned to Levels 1, 2 or 3 of the Progressive Sanctions Model.

JUSTICE BENEFITS, INC.

Revenues are from Texas Juvenile Probation Commission. Justice Benefits Inc., a business unit of Unificare, LTD., provides professional assistance to explore opportunities for new Federal Financial Participation (FFP), to review prospects for expansion of existing FFP, and to secure additional FFP as may be appropriated for the board.

INTENSIVE COMMUNITY BASED PROGRAM

Revenues are from Texas Juvenile Probation Commission. The Intensive Community Based Program provides funding for services for habitual misdemeanor youth. The grant funds are intended to serve a priority population of juvenile offenders adjudicated for misdemeanor offenses that, under prior law, were eligible for commitment to the Texas Youth Commission.

DIVERSIONARY PLACEMENT FUND

Revenues are from Texas Juvenile Probation Commission. The Diversionary Placement Fund is designed to provide secure post-adjudication or non-secure residential placement resources to local juvenile probation departments for placement at a rate not to exceed \$90 per juvenile per day.

JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM

Revenues are from the Texas Education Agency which are to be used to implement provisions of Chapter 37 of the Texas Education Code which requires juvenile justice alternative education programs be established to service local area school districts.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

STATE GRANTS - continued

Texas Automobile Theft Prevention Authority

CRIMINAL JUSTICE DIVISION - CITY OF LAREDO AUTO THEFT TASK FORCE

Revenues are from the Automobile Theft Prevention Authority (ATPA) of the state of Texas through a grant awarded to the City of Laredo. The Task Force will detect, investigate and apprehend individuals involved in auto theft in the area.

Texas Department of Housing and Community Affairs

HOUSING TRUST FUND PROGRAM-VETERAN'S RENTAL

Revenues are from the Texas Department of Housing and Community Affairs. The funds are to administer the Texas Veterans Housing Assistance Program.

Texas Parks & Wildlife Department

COMMUNITY OUTDOOR OUTREACH PROGRAM

Revenues are from the State of Texas Department of Parks and Wildlife and are designated to increase the availability of public recreation and resources to people who meet the project's guidelines.

OUTDOOR YOUTH POSSE CO-OP

Revenues are from the State of Texas Department of Parks and Wildlife and are designated to increase the availability of public recreation and resources to people who meet the project's guidelines.

Texas State Comptroller

SENATE BILL 55 STATEWIDE TOBACCO EDUCATION AND PREVENTION

These revenues are to be used for enforcement and compliance activities of tobacco sales as suggested by the comptroller.

Texas Task Force on Indigent Defense

PUBLIC DEFENDER JUVENILE DEFENSE UNIT CONTRACT #212-09-D16

Revenues are from Texas Task Force on Indigent Defense. These funds are used to provide defense services to those indigent juveniles facing criminal charges in Webb County.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

STATE GRANTS - continued

EQUALIZATION DISBURSEMENT GRANT

These revenues are from the Texas Task Force on Indigent Defense. These revenues will help counties improve their indigent defense systems.

Office of the Attorney General

OFFICE OF THE ATTORNEY GENERAL CONTRACT #09-C0078

Revenues are from The Office of The Attorney General. The purpose of this agreement is to provide the Webb County Child Support registry with mechanism for supporting and improving the IV-D child support case services provided by the County.

WEBB COUNTY SHERIFF DEPARTMENT OTHER VICTIM ASSISTANCE GRANT CONTRACT #1017011.

Funds are provided by the Office of the Attorney General. Funds shall provide direct crime victims services, outreach, and training for professionals and volunteers in Webb County.

Office of the Governor

TEXAS VINE

Revenues are from the Office of the Attorney General. The purpose of this agreement is to reimburse Webb County for certain cost incurred in the participation in a statewide crime victim notification service.

BORDER SECURITY ENHANCEMENT OPERATIONS PROJECT-OPERATION BORDER STAR CONTRACT #LBSP-08-WEBB

Revenues are from the Division of Emergency Management. These funds are to be used to reimburse Webb County for Sheriff Department personnel overtime cost, travel, and operating expenditures for participating in a project to enhance border security along the Texas-Mexico border.

BORDER PROSECUTOR INITIATIVE

Revenues are from the Office of the Governor passed through El Paso District Attorney's Office. These funds are to pay personnel, fringe benefits and operating expenditures for one border prosecutor.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

STATE GRANTS - continued

Criminal Justice Division

406 TH DISTRICT COURT DRUG COURT PROGRAM GRANT #2056402

Revenues are from the Office of the Governor Criminal Justice Division. Funds will provide for personnel to assist in client evaluations, conduct screening and assessments for clients seeking substance abuse treatment, and develop a treatment plan for clients.

406 TH DISTRICT COURT DRUG COURT PROGRAM GRANT #2056403

Revenues are from the Office of the Governor Criminal Justice Division. Funds will provide for personnel to assist in client evaluations, conduct screening and assessments for clients seeking substance abuse treatment, and develop a treatment plan for clients.

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	<u>Webb County Clerk Archive</u>	<u>Webb County Hotel/Motel Occupancy Tax</u>	<u>Webb County Records Management and Preservation</u>	<u>District Clerk Preservation</u>
ASSETS				
Cash and investments	\$ 4,580	\$ 108,933	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	166,915	17,714	56,190	99,467
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	171,495	126,647	56,190	99,467
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	3,111	31,450	2,606	249
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	4,382	-	4,479	-
Other payables	-	-	-	-
Total liabilities	7,493	31,450	7,085	249
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	141,081	53,613	42,602	44,289
Unreserved	22,921	41,584	6,503	54,929
Total fund balances	164,002	95,197	49,105	99,218
Total liabilities and fund balances	\$ 171,495	\$ 126,647	\$ 56,190	\$ 99,467

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	<u>Webb County Clerk Records Management and Preservation</u>	<u>Road and Bridge</u>	<u>Webb County Tax Assessor / Collector Vehicle Inventory Tax</u>	<u>Justice Court Technology</u>
ASSETS				
Cash and investments	\$ 4,580	\$ 122,050	\$ -	\$ -
Taxes receivable, net	-	170,649	-	-
Due from other funds	157,954	1,273,538	-	371,571
Receivable from other governments	-	32,262	-	-
Other receivables	-	20,333	-	-
Inventories	-	-	-	-
Other assets	-	230	-	-
Total assets	162,534	1,619,062	-	371,571
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	117,721	-	9,902
Due to other funds	-	17,381	-	5
Payable to other governments	-	-	-	-
Deferred revenue	-	156,455	-	-
Other accrued expenditures	1,661	244,800	-	-
Other payables	-	99,538	-	-
Total liabilities	1,661	635,895	-	9,907
 Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	151,014	1,614,636	-	317,559
Unreserved	9,859	(631,469)	-	44,105
Total fund balances	160,873	983,167	-	361,664
Total liabilities and fund balances	\$ 162,534	\$ 1,619,062	\$ -	\$ 371,571

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	<u>Election Contract Services</u>	<u>Webb County Constable Precinct 1 State Forfeiture</u>	<u>Webb County Constable Precinct 1 Federal Forfeiture</u>	<u>Webb County Constable Precinct 2 State Forfeiture</u>
ASSETS				
Cash and investments	\$ 54,732	\$ -	\$ 2,714	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	3,005	3,145	-	3,902
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>57,737</u>	<u>3,145</u>	<u>2,714</u>	<u>3,902</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	90	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	2,340	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>2,430</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	20,926	3,265	6,435	-
Unreserved	36,811	(120)	(6,151)	3,902
Total fund balances	<u>57,737</u>	<u>3,145</u>	<u>284</u>	<u>3,902</u>
Total liabilities and fund balances	<u>\$ 57,737</u>	<u>\$ 3,145</u>	<u>\$ 2,714</u>	<u>\$ 3,902</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	<u>Webb County</u>	<u>Webb County Sheriff</u>	<u>Webb County Sheriff</u>	<u>Webb County District</u>
	<u>Constable Precinct 4</u>	<u>Federal Forfeiture</u>	<u>State Forfeiture</u>	<u>Attorney Federal</u>
	<u>Federal Forfeiture</u>	<u>Federal Forfeiture</u>	<u>State Forfeiture</u>	<u>Forfeiture</u>
ASSETS				
Cash and investments	\$ 4,009	\$ 1,529,787	\$ 428,143	\$ 957,535
Taxes receivable, net	-	-	-	-
Due from other funds	-	78,499	24,863	29,272
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	4,009	1,608,286	453,006	986,807
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	173,678	23,850	28,244
Due to other funds	-	32,940	32,519	3,157
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	13,075	11,192	17,647
Other payables	-	-	13,710	-
Total liabilities	-	219,693	81,271	49,048
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	4,001	532,882	201,825	194,468
Unreserved	8	855,711	169,910	743,291
Total fund balances	4,009	1,388,593	371,735	937,759
Total liabilities and fund balances	\$ 4,009	\$ 1,608,286	\$ 453,006	\$ 986,807

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	<u>Webb County District</u> <u>Attorney State</u> <u>Forfeiture</u>	<u>DA State</u> <u>Forfeit/Gambling</u>	<u>County Attorney State</u> <u>Forfeiture</u>	<u>District Attorney Hot</u> <u>Check Fee</u>
ASSETS				
Cash and investments	\$ 74,706	\$ -	\$ 14,429	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	11,893	6,848	683	40,529
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>86,599</u>	<u>6,848</u>	<u>15,112</u>	<u>40,529</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	2,500	590	-	-
Due to other funds	13,120	1,539	674	762
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	18,308	-	1,011	1,807
Other payables	-	-	-	-
Total liabilities	<u>33,928</u>	<u>2,129</u>	<u>1,685</u>	<u>2,569</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	216,861	91,429	30,932	40,950
Unreserved	(164,190)	(86,710)	(17,505)	(2,990)
Total fund balances	<u>52,671</u>	<u>4,719</u>	<u>13,427</u>	<u>37,960</u>
Total liabilities and fund balances	<u>\$ 86,599</u>	<u>\$ 6,848</u>	<u>\$ 15,112</u>	<u>\$ 40,529</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	<u>District Attorney</u> <u>Software Acquisition</u> <u>Fund</u>	<u>Courthouse Security</u> <u>Fees</u>	<u>J.P. Courthouse</u> <u>Security</u>	<u>Laredo Webb County</u> <u>Child Welfare Unit</u>
ASSETS				
Cash and investments	\$ -	\$ 916	\$ -	\$ 125,058
Taxes receivable, net	-	-	-	-
Due from other funds	-	193,242	15,696	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>-</u>	<u>194,158</u>	<u>15,696</u>	<u>125,058</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	57	1	2,520
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>57</u>	<u>1</u>	<u>2,520</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	95,401	65,800	123,928
Unreserved	-	98,700	(50,105)	(1,390)
Total fund balances	<u>-</u>	<u>194,101</u>	<u>15,695</u>	<u>122,538</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 194,158</u>	<u>\$ 15,696</u>	<u>\$ 125,058</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	<u>Webb County Sheriff Inmate Commissary Sales Commission</u>	<u>Self Help Center, Grant Match</u>	<u>Rural Rail Transportation District</u>	<u>Elderly Nutrition</u>
ASSETS				
Cash and investments	\$ 28,420	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	11,436	7,362	5,551
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	28,420	11,436	7,362	5,551
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	3,415	-	2,629
Due to other funds	2,099	400	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	7,621	-	2,922
Other payables	-	-	-	-
Total liabilities	2,099	11,436	-	5,551
 Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	59,554	-	7,362	-
Unreserved	(33,233)	-	-	-
Total fund balances	26,321	-	7,362	-
Total liabilities and fund balances	\$ 28,420	\$ 11,436	\$ 7,362	\$ 5,551

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

	<u>State Comptroller - Law Enforcement Officer's Standards and Education Account</u>	<u>State Comptroller - 49th Judicial District</u>	<u>Child Abuse Prevention</u>	<u>Court Initiated Guardianship</u>
ASSETS				
Cash and investments	\$ -	\$ 65,690	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	39,166	-	231	10,520
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>39,166</u>	<u>65,690</u>	<u>231</u>	<u>10,520</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	2,096	2,340	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>2,096</u>	<u>2,340</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	35,282	84,854	-	6,540
Unreserved	1,788	(21,504)	231	3,980
Total fund balances	<u>37,070</u>	<u>63,350</u>	<u>231</u>	<u>10,520</u>
Total liabilities and fund balances	<u>\$ 39,166</u>	<u>\$ 65,690</u>	<u>\$ 231</u>	<u>\$ 10,520</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

	<u>Payroll Clearing</u>	<u>National Rifle Association Foundation</u>	<u>Neighbor-to-Neighbor</u>	<u>Joint Law Enforcement Operation U.S. Marshal's Service</u>
ASSETS				
Cash and investments	\$ 1,527,071	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	2,363,612	1,330	15,706	-
Receivable from other governments	-	-	-	3,269
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>3,890,683</u>	<u>1,330</u>	<u>15,706</u>	<u>3,269</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	875,031	-	4,843	-
Due to other funds	3,015,652	-	-	3,269
Payable to other governments	-	-	-	-
Deferred revenue	-	-	10,817	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	46	-
Total liabilities	<u>3,890,683</u>	<u>-</u>	<u>15,706</u>	<u>3,269</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	1,330	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>1,330</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 3,890,683</u>	<u>\$ 1,330</u>	<u>\$ 15,706</u>	<u>\$ 3,269</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	Webb County Sheriff Radio Communications	Head Start	Head Start ARRA COLA	Head Start ARRA- Expansion
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	88,035	319,090	-	12,372
Receivable from other governments	-	589,882	19,435	17,304
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	11,445	-	-
Total assets	88,035	920,417	19,435	29,676
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	147,037	17,267	7,950
Due to other funds	-	363,545	1,826	6,717
Payable to other governments	-	-	342	-
Deferred revenue	-	760	-	-
Other accrued expenditures	-	409,075	-	15,009
Other payables	-	-	-	-
Total liabilities	-	920,417	19,435	29,676
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	94,852	-	-	-
Unreserved	(6,817)	-	-	-
Total fund balances	88,035	-	-	-
Total liabilities and fund balances	\$ 88,035	\$ 920,417	\$ 19,435	\$ 29,676

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

	<u>Early Head Start</u> <u>ARRA</u>	<u>406th Court</u> <u>Expansion &</u> <u>Enhancement Project</u>	<u>Comprehensive</u> <u>Energy Assistance</u> <u>Program</u>	<u>Weatherization</u> <u>Assistance For Low</u> <u>Income Persons</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	15,450	4,725	1,040	2,983
Receivable from other governments	326,852	96,115	242,428	20,696
Other receivables	72	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>342,374</u>	<u>100,840</u>	<u>243,468</u>	<u>23,679</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	287,174	8,901	652	17,079
Due to other funds	36,783	85,948	241,531	4,490
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	18,417	5,991	1,285	2,110
Other payables	-	-	-	-
Total liabilities	<u>342,374</u>	<u>100,840</u>	<u>243,468</u>	<u>23,679</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 342,374</u>	<u>\$ 100,840</u>	<u>\$ 243,468</u>	<u>\$ 23,679</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

	<u>Community Service</u> <u>Block Grant</u>	<u>CSBG American</u> <u>Recovery Act</u>	<u>Meals on Wheels</u>	<u>Home Owner</u> <u>Occupied 1001027</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	29,747	353	87,242	400
Receivable from other governments	119,703	77,268	64,088	16,854
Other receivables	300	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	149,750	77,621	151,330	17,254
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	12	798	22,968	-
Due to other funds	110,747	74,347	-	15,988
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	38,991	2,476	11,144	-
Other payables	-	-	-	1,266
Total liabilities	149,750	77,621	34,112	17,254
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	26,567	-
Unreserved	-	-	90,651	-
Total fund balances	-	-	117,218	-
Total liabilities and fund balances	\$ 149,750	\$ 77,621	\$ 151,330	\$ 17,254

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

	<u>Self Help Center FY</u> <u>08/12</u>	<u>Penitas West Water &</u> <u>Sewer Hookups</u>	<u>San Carlos I & II</u> <u>Water & Sewer</u> <u>Hookups</u>	<u>Homeless Prevention</u> <u>& Rapid Re-housing</u> <u>Assistance ARRA</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	1,189	697	-	1,338
Receivable from other governments	169,606	22,286	116,671	28,365
Other receivables	100	-	-	-
Inventories	-	-	-	-
Other assets	100	-	-	-
Total assets	<u>170,995</u>	<u>22,983</u>	<u>116,671</u>	<u>29,703</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	9,090
Due to other funds	153,378	22,983	116,671	18,612
Payable to other governments	100	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	1,493	-	-	2,001
Other payables	16,024	-	-	-
Total liabilities	<u>170,995</u>	<u>22,983</u>	<u>116,671</u>	<u>29,703</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 170,995</u>	<u>\$ 22,983</u>	<u>\$ 116,671</u>	<u>\$ 29,703</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	<u>USDA - Community Facility Program</u>	<u>Child And Adult Care Food Program</u>	<u>DEA - Laredo Financial Task Force</u>	<u>DEA Narcotics Task Force</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	18,263	12,939	14,809
Receivable from other governments	-	162,184	100,998	121,123
Other receivables	-	-	26,279	14,718
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>-</u>	<u>180,447</u>	<u>140,216</u>	<u>150,650</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	26,528	-	-
Due to other funds	-	51,189	120,654	126,055
Payable to other governments	-	-	-	-
Deferred revenue	-	-	1,235	3,824
Other accrued expenditures	-	22,701	18,327	20,771
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>100,418</u>	<u>140,216</u>	<u>150,650</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	19,270	-	-
Unreserved	-	60,759	-	-
Total fund balances	<u>-</u>	<u>80,029</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 180,447</u>	<u>\$ 140,216</u>	<u>\$ 150,650</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

	<u>U.S. Department Of Justice-Bullet Proof Vests Partnership Program</u>	<u>Enhancing Webb County Jail 2009-SS- B9-0050</u>	<u>C.O.P.S. Hiring Recovery Program 2009RKWX0837</u>	<u>ARRA TX113 - National PAL Recovery Act Mentoring</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	14,439	2,014	572
Receivable from other governments	4,004	37,625	4,760	3,149
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>4,004</u>	<u>52,064</u>	<u>6,774</u>	<u>3,721</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	2,968	-	859
Due to other funds	4,004	29,050	4,027	2,862
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	20,046	2,747	-
Other payables	-	-	-	-
Total liabilities	<u>4,004</u>	<u>52,064</u>	<u>6,774</u>	<u>3,721</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 4,004</u>	<u>\$ 52,064</u>	<u>\$ 6,774</u>	<u>\$ 3,721</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

	<u>CJD Juvenile Accountability Incentive Block</u>	<u>CJD Operation Border Star</u>	<u>Border Juvenile Gang Prevention Intervention DJ-09- J20-23110-01</u>	<u>VAWA 2129002</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	7,872	5,081	3,153
Receivable from other governments	-	26,151	26,569	6,509
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>-</u>	<u>34,023</u>	<u>31,650</u>	<u>9,662</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	7,072	826
Due to other funds	-	23,421	24,578	6,082
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	10,602	-	2,754
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>34,023</u>	<u>31,650</u>	<u>9,662</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 34,023</u>	<u>\$ 31,650</u>	<u>\$ 9,662</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

	<u>ARRA - Border Security Force Multiplier Project</u>	<u>2009 ARRA JAG Comm. Oriented Public Safety Enhancement</u>	<u>TBSC - Operation Linebacker</u>	<u>CJD City of Laredo Financial Task Force</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	24,542	34,928	-	12,467
Receivable from other governments	146,375	24,310	270,511	40,985
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>170,917</u>	<u>59,238</u>	<u>270,511</u>	<u>53,452</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	104,790	16,768	87,953	-
Due to other funds	41,869	39,735	182,558	46,571
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	24,258	2,735	-	6,881
Other payables	-	-	-	-
Total liabilities	<u>170,917</u>	<u>59,238</u>	<u>270,511</u>	<u>53,452</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 170,917</u>	<u>\$ 59,238</u>	<u>\$ 270,511</u>	<u>\$ 53,452</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	<u>FY2009 Justice Assistance Grant Program</u>	<u>2007 JAG 2007-DJ-BX- 0784</u>	<u>Laredo Justice Assistance Grant ARRA</u>	<u>FY2008 Justice Assistance Grant</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	49,095	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	-	49,095	-	-
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	179	-	-
Due to other funds	-	48,916	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	-	49,095	-	-
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	\$ -	\$ 49,095	\$ -	\$ -

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

	<u>CAA Emergency Food & Shelter</u>	<u>Weatherization D.O.E. - ARRA Fund</u>	<u>Public Transportation For Non Urbanized Areas</u>	<u>Public Transportation for Non-Urbanized Areas ARRA</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	43,826	2,358	43,992	-
Receivable from other governments	-	164,482	117,048	5,318
Other receivables	-	-	-	-
Inventories	-	-	15,261	-
Other assets	-	-	-	-
Total assets	<u>43,826</u>	<u>166,840</u>	<u>176,301</u>	<u>5,318</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	13,699	576	5,796	-
Due to other funds	-	160,790	132,678	5,318
Payable to other governments	-	-	-	-
Deferred revenue	30,127	-	816	-
Other accrued expenditures	-	5,474	21,750	-
Other payables	-	-	-	-
Total liabilities	<u>43,826</u>	<u>166,840</u>	<u>161,040</u>	<u>5,318</u>
Fund balances:				
Reserved for:				
Inventories	-	-	15,261	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>15,261</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 43,826</u>	<u>\$ 166,840</u>	<u>\$ 176,301</u>	<u>\$ 5,318</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

	<u>2008 CCP</u> <u>Neighborhood Watch</u>	<u>Operation</u> <u>Stonegarden Grant</u> <u>FY-2008</u>	<u>Operation</u> <u>Stonegarden Grant</u> <u>FY-2009</u>	<u>Homeland Security</u> <u>Program 2007-GE-T7-</u> <u>0024</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	31	5,731	757	-
Receivable from other governments	-	9,437	68,765	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>31</u>	<u>15,168</u>	<u>69,522</u>	<u>-</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	43,654	-
Due to other funds	31	9,437	25,111	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	5,731	757	-
Other payables	-	-	-	-
Total liabilities	<u>31</u>	<u>15,168</u>	<u>69,522</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 31</u>	<u>\$ 15,168</u>	<u>\$ 69,522</u>	<u>\$ -</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

	<u>Help America Vote Act</u>	<u>U.S. Treasury Dept. Bureau of Alcohol, Tobacco, & Firearms Gang Resistance & Education And Training Program (G.R.E.A.T)</u>	<u>Immigration & Customs Enforcement Constable Pct.1</u>	<u>CJAD Substance Abuse Felony</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ 18,995
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	625	2,863
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	-	-	625	21,858
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	625	2,814
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	11,379
Other accrued expenditures	-	-	-	4,221
Other payables	-	-	-	-
Total liabilities	-	-	625	18,414
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	3,444
Total fund balances	-	-	-	3,444
Total liabilities and fund balances	\$ -	\$ -	\$ 625	\$ 21,858

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	<u>CJAD Community Corrections</u>	<u>CJAD Day Reporting Center</u>	<u>CJAD Basic Supervision Program</u>	<u>CJAD Treatment Incarceration Program</u>
ASSETS				
Cash and investments	\$ 46,459	\$ 64,884	\$ 475,675	\$ 18,974
Taxes receivable, net	-	-	-	-
Due from other funds	42,832	6,499	80,657	40,969
Receivable from other governments	-	-	-	-
Other receivables	190	-	14,439	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	89,481	71,383	570,771	59,943
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	2,273	6,650
Due to other funds	16,739	32,423	104,308	3,273
Payable to other governments	-	-	230	-
Deferred revenue	47,634	29,411	102,731	46,337
Other accrued expenditures	25,108	9,549	79,160	3,683
Other payables	-	-	147,115	-
Total liabilities	89,481	71,383	435,817	59,943
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	371,347	-
Unreserved	-	-	(236,393)	-
Total fund balances	-	-	134,954	-
Total liabilities and fund balances	\$ 89,481	\$ 71,383	\$ 570,771	\$ 59,943

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	<u>CJAD Mentally Impaired Caseload</u>	<u>TJPC Border Project</u>	<u>TJPC Community Corrections</u>	<u>Progressive Sanctions ISJPO</u>
ASSETS				
Cash and investments	\$ 25,930	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	4,185	3,160	16,185	1,713
Receivable from other governments	-	3,815	31,578	3,668
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>30,115</u>	<u>6,975</u>	<u>47,763</u>	<u>5,381</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	11,996	-
Due to other funds	16,901	231	16,437	3,107
Payable to other governments	-	-	-	-
Deferred revenue	9,531	-	-	-
Other accrued expenditures	3,683	2,376	19,330	2,274
Other payables	-	4,368	-	-
Total liabilities	<u>30,115</u>	<u>6,975</u>	<u>47,763</u>	<u>5,381</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 30,115</u>	<u>\$ 6,975</u>	<u>\$ 47,763</u>	<u>\$ 5,381</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

	<u>TJPC Salary</u> <u>Adjustment Juvenile</u> <u>Officers</u>	<u>TJPC State Aid</u>	<u>Progressive</u> <u>Sanctions JPO</u>	<u>Justice Benefits</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ 366,648
Taxes receivable, net	-	-	-	-
Due from other funds	4,636	9,158	16,042	4,734
Receivable from other governments	7,432	9,666	34,913	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>12,068</u>	<u>18,824</u>	<u>50,955</u>	<u>371,382</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	510	13,194	347	289
Due to other funds	5,306	-	29,375	6,453
Payable to other governments	1,205	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	5,047	5,630	21,233	6,644
Other payables	-	-	-	-
Total liabilities	<u>12,068</u>	<u>18,824</u>	<u>50,955</u>	<u>13,386</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	542,941
Unreserved	-	-	-	(184,945)
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>357,996</u>
Total liabilities and fund balances	<u>\$ 12,068</u>	<u>\$ 18,824</u>	<u>\$ 50,955</u>	<u>\$ 371,382</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

	<u>TJPC Intensive Community - Based Program</u>	<u>TJPC-Diversionary Placement</u>	<u>TJPC JJAEP</u>	<u>CJD City of Laredo Auto Theft Task Force</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ 262,498	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	8,238	-	29,748	3,060
Receivable from other governments	17,718	31,560	72,048	9,848
Other receivables	-	-	11,455	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>25,956</u>	<u>31,560</u>	<u>375,749</u>	<u>12,908</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	10,936	31,560	10,537	-
Due to other funds	15,020	-	178,090	8,674
Payable to other governments	-	-	-	-
Deferred revenue	-	-	19,554	-
Other accrued expenditures	-	-	39,595	4,234
Other payables	-	-	-	-
Total liabilities	<u>25,956</u>	<u>31,560</u>	<u>247,776</u>	<u>12,908</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	401,270	-
Unreserved	-	-	(273,297)	-
Total fund balances	<u>-</u>	<u>-</u>	<u>127,973</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 25,956</u>	<u>\$ 31,560</u>	<u>\$ 375,749</u>	<u>\$ 12,908</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

	<u>TDHCA Veteran's Rental</u>	<u>Texas Parks & Wildlife-Community Outdoor Outreach Program</u>	<u>Texas Parks & Wildlife Sheriff's Outdoor Youth Posse</u>	<u>State Comptroller Office Senate Bill 55 Statewide Tobacco Education & Prevention</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	8,633
Receivable from other governments	17,767	-	12,342	-
Other receivables	-	-	17	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	17,767	-	12,359	8,633
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	636	-
Due to other funds	17,767	-	11,723	-
Payable to other governments	-	-	-	1,383
Deferred revenue	-	-	-	7,250
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	17,767	-	12,359	8,633
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	\$ 17,767	\$ -	\$ 12,359	\$ 8,633

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	<u>PD Juvenile Defense Unit</u>	<u>Indigent Def Equalization</u>	<u>OAG Contract 09- C0078</u>	<u>OVAG Contract 1017011</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	14,240	181,598	66,965	1,503
Receivable from other governments	68,772	-	-	3,315
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>83,012</u>	<u>181,598</u>	<u>66,965</u>	<u>4,818</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	656	4,741	-	95
Due to other funds	61,078	-	-	2,779
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	21,278	5,442	-	1,944
Other payables	-	-	-	-
Total liabilities	<u>83,012</u>	<u>10,183</u>	<u>-</u>	<u>4,818</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	186,363	66,779	-
Unreserved	-	(14,948)	186	-
Total fund balances	<u>-</u>	<u>171,415</u>	<u>66,965</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 83,012</u>	<u>\$ 181,598</u>	<u>\$ 66,965</u>	<u>\$ 4,818</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	<u>Office of Attorney General -Texas VINE</u>	<u>Operation Border Star LBSP-08</u>	<u>Border Prosecutor Initiative</u>	<u>CJD 406 District Court Drug Program</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	466	3,743	5,772
Receivable from other governments	2,559	154,315	42,003	62,939
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>2,559</u>	<u>154,781</u>	<u>45,746</u>	<u>68,711</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	2,559	-	-	-
Due to other funds	-	154,781	40,223	56,333
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	5,523	7,157
Other payables	-	-	-	-
Total liabilities	<u>2,559</u>	<u>154,781</u>	<u>45,746</u>	<u>63,490</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	778
Unreserved	-	-	-	4,443
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,221</u>
Total liabilities and fund balances	<u>\$ 2,559</u>	<u>\$ 154,781</u>	<u>\$ 45,746</u>	<u>\$ 68,711</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Governmental Funds
 September 30, 2010

	Total-Nonmajor Special Revenues Funds
ASSETS	
Cash and investments	\$ 6,333,416
Taxes receivable, net	170,649
Due from other funds	6,380,500
Receivable from other governments	3,938,739
Other receivables	87,903
Inventories	15,261
Other assets	11,775
Total assets	16,938,243
 LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	2,207,484
Due to other funds	6,253,493
Payable to other governments	3,260
Deferred revenue	480,201
Other accrued expenditures	1,275,542
Other payables	282,067
Total liabilities	10,502,047
 Fund balances:	
Reserved for:	
Inventories	15,261
Special revenues	5,898,986
Unreserved	521,949
Total fund balances	6,436,196
Total liabilities and fund balances	\$ 16,938,243

Concluded

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Webb County Clerk Archive</u>	<u>Webb County Hotel/Motel Occupancy Tax</u>	<u>Webb County Records Management and Preservation</u>	<u>District Clerk Preservation</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	414,277	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	161,029	-	46,556	60,983
Investment earnings	-	190	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	161,029	414,467	46,556	60,983
EXPENDITURES				
Current:				
General government	138,108	250,883	90,053	6,054
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	138,108	250,883	90,053	6,054
Excess (deficiency) of revenues over (under) expenditures	22,921	163,584	(43,497)	54,929
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	50,000	-
Transfers out	-	(122,000)	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	(122,000)	50,000	-
Net change in fund balances	22,921	41,584	6,503	54,929
Fund balances - beginning, Restated	141,081	53,613	42,602	44,289
Fund balances - ending	\$ 164,002	\$ 95,197	\$ 49,105	\$ 99,218

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Webb County Clerk</u> <u>Records Management</u> <u>and Preservation</u>	<u>Road and Bridge</u>	<u>Webb County Tax</u> <u>Assessor / Collector</u> <u>Vehicle Inventory Tax</u>	<u>Justice Court</u> <u>Technology</u>
REVENUES				
Property Taxes	\$ -	\$ 1,098,333	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	1,563,586	-	-
Intergovernmental	-	74,635	-	-
Charges for services	169,003	2,286,409	-	72,410
Investment earnings	-	-	-	-
Miscellaneous	-	77,640	-	-
Grant matching	-	-	-	-
Total revenues	<u>169,003</u>	<u>5,100,603</u>	<u>-</u>	<u>72,410</u>
EXPENDITURES				
Current:				
General government	159,144	-	-	8,559
Public safety	-	11,693	-	-
Justice system	-	-	-	19,746
Health and human services	-	-	-	-
Infrastructure and environmental services	-	5,680,729	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Capital outlay	-	39,650	-	-
Total Expenditures	<u>159,144</u>	<u>5,732,072</u>	<u>-</u>	<u>28,305</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,859</u>	<u>(631,469)</u>	<u>-</u>	<u>44,105</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	9,859	(631,469)	-	44,105
Fund balances - beginning, Restated	151,014	1,614,636	-	317,559
Fund balances - ending	<u>\$ 160,873</u>	<u>\$ 983,167</u>	<u>\$ -</u>	<u>\$ 361,664</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Election Contract Services</u>	<u>Webb County Constable Precinct 1 State Forfeiture</u>	<u>Webb County Constable Precinct 1 Federal Forfeiture</u>	<u>Webb County Constable Precinct 2 State Forfeiture</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	5,580
Charges for services	227,332	-	-	-
Investment earnings	86	-	10	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>227,418</u>	<u>-</u>	<u>10</u>	<u>5,580</u>
EXPENDITURES				
Current:				
General government	190,607	-	-	-
Public safety	-	120	6,161	1,678
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>190,607</u>	<u>120</u>	<u>6,161</u>	<u>1,678</u>
Excess (deficiency) of revenues over (under) expenditures	<u>36,811</u>	<u>(120)</u>	<u>(6,151)</u>	<u>3,902</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	36,811	(120)	(6,151)	3,902
Fund balances - beginning, Restated	20,926	3,265	6,435	-
Fund balances - ending	<u>\$ 57,737</u>	<u>\$ 3,145</u>	<u>\$ 284</u>	<u>\$ 3,902</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Webb County</u> <u>Constable Precinct 4</u> <u>Federal Forfeiture</u>	<u>Webb County Sheriff</u> <u>Federal Forfeiture</u>	<u>Webb County Sheriff</u> <u>State Forfeiture</u>	<u>Webb County District</u> <u>Attorney Federal</u> <u>Forfeiture</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	1,923,397	491,254	1,412,986
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	8	2,419	558	672
Miscellaneous	-	-	-	36,919
Grant matching	-	-	-	-
Total revenues	<u>8</u>	<u>1,925,816</u>	<u>491,812</u>	<u>1,450,577</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	654,293	296,368	446,444
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Capital outlay	-	415,812	9,700	88,381
Total Expenditures	<u>-</u>	<u>1,070,105</u>	<u>306,068</u>	<u>534,825</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8</u>	<u>855,711</u>	<u>185,744</u>	<u>915,752</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(15,834)	(172,461)
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>(15,834)</u>	<u>(172,461)</u>
Net change in fund balances	8	855,711	169,910	743,291
Fund balances - beginning, Restated	4,001	532,882	201,825	194,468
Fund balances - ending	<u>\$ 4,009</u>	<u>\$ 1,388,593</u>	<u>\$ 371,735</u>	<u>\$ 937,759</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Webb County District</u> <u>Attorney State</u> <u>Forfeiture</u>	<u>DA State</u> <u>Forfeit/Gambling</u>	<u>County Attorney</u> <u>State Forfeiture</u>	<u>District Attorney Hot</u> <u>Check Fee</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	228,243	66,524	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	39,120
Investment earnings	284	-	45	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>228,527</u>	<u>66,524</u>	<u>45</u>	<u>39,120</u>
EXPENDITURES				
Current:				
General government	-	-	17,550	-
Public safety	392,717	153,234	-	-
Justice system	-	-	-	42,110
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>392,717</u>	<u>153,234</u>	<u>17,550</u>	<u>42,110</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(164,190)</u>	<u>(86,710)</u>	<u>(17,505)</u>	<u>(2,990)</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(164,190)	(86,710)	(17,505)	(2,990)
Fund balances - beginning, Restated	216,861	91,429	30,932	40,950
Fund balances - ending	<u>\$ 52,671</u>	<u>\$ 4,719</u>	<u>\$ 13,427</u>	<u>\$ 37,960</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>District Attorney</u> <u>Software Acquisition</u> <u>Fund</u>	<u>Courthouse Security</u> <u>Fees</u>	<u>J.P. Courthouse</u> <u>Security</u>	<u>Laredo Webb County</u> <u>Child Welfare Unit</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	183,700	14,895	-
Investment earnings	-	-	-	244
Miscellaneous	-	-	-	40
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>183,700</u>	<u>14,895</u>	<u>284</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	1,674
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	50,000	-	-	-
Capital outlay	279,067	-	-	-
Total Expenditures	<u>329,067</u>	<u>-</u>	<u>-</u>	<u>1,674</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(329,067)</u>	<u>183,700</u>	<u>14,895</u>	<u>(1,390)</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	329,067	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(85,000)	(65,000)	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>329,067</u>	<u>(85,000)</u>	<u>(65,000)</u>	<u>-</u>
Net change in fund balances	-	98,700	(50,105)	(1,390)
Fund balances - beginning, Restated	-	95,401	65,800	123,928
Fund balances - ending	<u>\$ -</u>	<u>\$ 194,101</u>	<u>\$ 15,695</u>	<u>\$ 122,538</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Webb County Sheriff Inmate Commissary Sales Commission</u>	<u>Self Help Center, Grant Match</u>	<u>Rural Rail Transportation District</u>	<u>Elderly Nutrition</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	30,605	-	-	-
Grant matching	-	180,567	-	135,631
Total revenues	<u>30,605</u>	<u>180,567</u>	<u>-</u>	<u>135,631</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	135,631
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	63,838	-	-	-
Community and economic development	-	180,567	-	-
Debt Service				
Principal	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>63,838</u>	<u>180,567</u>	<u>-</u>	<u>135,631</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(33,233)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(33,233)	-	-	-
Fund balances - beginning, Restated	59,554	-	7,362	-
Fund balances - ending	<u>\$ 26,321</u>	<u>\$ -</u>	<u>\$ 7,362</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>State Comptroller - Law Enforcement Officer's Standards and Education Account</u>	<u>State Comptroller - 49th Judicial District</u>	<u>Child Abuse Prevention</u>	<u>Court Initiated Guardianship</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	231	-
Intergovernmental	24,147	68,900	-	-
Charges for services	-	-	-	3,980
Investment earnings	-	168	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>24,147</u>	<u>69,068</u>	<u>231</u>	<u>3,980</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	22,359	90,572	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>22,359</u>	<u>90,572</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,788</u>	<u>(21,504)</u>	<u>231</u>	<u>3,980</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,788	(21,504)	231	3,980
Fund balances - beginning, Restated	35,282	84,854	-	6,540
Fund balances - ending	<u>\$ 37,070</u>	<u>\$ 63,350</u>	<u>\$ 231</u>	<u>\$ 10,520</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Payroll Clearing</u>	<u>National Rifle Association Foundation</u>	<u>Neighbor-to-Neighbor</u>	<u>Joint Law Enforcement Operation U.S. Marshal's Service</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	18,445	14,832
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	18,445	14,832
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	14,832
Health and human services	-	-	18,445	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	18,445	14,832
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	1,330	-	-
Fund balances - ending	\$ -	\$ 1,330	\$ -	\$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Webb County Sheriff</u> <u>Radio Communications</u>	<u>Head Start</u>	<u>Head Start ARRA</u> <u>COLA</u>	<u>Head Start ARRA-</u> <u>Expansion</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	8,361,369	430,729	298,410
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	4,767	-	-
Grant matching	-	2,596,362	-	87,492
Total revenues	<u>-</u>	<u>10,962,498</u>	<u>430,729</u>	<u>385,902</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	6,817	-	-	-
Justice system	-	-	-	-
Health and human services	-	10,807,443	387,268	385,902
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Capital outlay	-	155,055	43,461	-
Total Expenditures	<u>6,817</u>	<u>10,962,498</u>	<u>430,729</u>	<u>385,902</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,817)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(6,817)	-	-	-
Fund balances - beginning, Restated	94,852	-	-	-
Fund balances - ending	<u>\$ 88,035</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Early Head Start</u> <u>ARRA</u>	<u>406th Court</u> <u>Expansion &</u> <u>Enhancement Project</u>	<u>Comprehensive</u> <u>Energy Assistance</u> <u>Program</u>	<u>Weatherization</u> <u>Assistance For Low</u> <u>Income Persons</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	693,108	235,194	1,649,381	436,001
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	16,997	-	-	-
Total revenues	<u>710,105</u>	<u>235,194</u>	<u>1,649,381</u>	<u>436,001</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	681,793	-	1,645,142	396,137
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	235,194	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Capital outlay	28,312	-	4,239	39,864
Total Expenditures	<u>710,105</u>	<u>235,194</u>	<u>1,649,381</u>	<u>436,001</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Community Service Block Grant</u>	<u>CSBG American Recovery Act</u>	<u>Meals on Wheels</u>	<u>Home Owner Occupied 1001027</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	584,607	864,928	481,383	15,855
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	35,016	-	36,288	-
Total revenues	619,623	864,928	517,671	15,855
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	585,067	-	427,020	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	864,928	-	15,855
Debt Service	-	-	-	-
Principal	-	-	-	-
Capital outlay	34,556	-	-	-
Total Expenditures	619,623	864,928	427,020	15,855
Excess (deficiency) of revenues over (under) expenditures	-	-	90,651	-
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	90,651	-
Fund balances - beginning, Restated	-	-	26,567	-
Fund balances - ending	\$ -	\$ -	\$ 117,218	\$ -

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Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Self Help Center FY</u> <u>08/12</u>	<u>Penitas West Water &</u> <u>Sewer Hookups</u>	<u>San Carlos I & II</u> <u>Water & Sewer</u> <u>Hookups</u>	<u>Homeless Prevention</u> <u>& Rapid Re-housing</u> <u>Assistance ARRA</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	524,728	22,286	206,980	199,060
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>524,728</u>	<u>22,286</u>	<u>206,980</u>	<u>199,060</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	199,060
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	524,728	22,286	206,980	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>524,728</u>	<u>22,286</u>	<u>206,980</u>	<u>199,060</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>USDA - Community Facility Program</u>	<u>Child And Adult Care Food Program</u>	<u>DEA - Laredo Financial Task Force</u>	<u>DEA Narcotics Task Force</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	200,000	941,903	221,415	255,970
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	27,292	28,369
Grant matching	-	-	-	-
Total revenues	<u>200,000</u>	<u>941,903</u>	<u>248,707</u>	<u>284,339</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	326,200	379,307
Justice system	-	-	-	-
Health and human services	-	881,144	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Capital outlay	200,000	-	-	-
Total Expenditures	<u>200,000</u>	<u>881,144</u>	<u>326,200</u>	<u>379,307</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>60,759</u>	<u>(77,493)</u>	<u>(94,968)</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	77,493	94,968
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>77,493</u>	<u>94,968</u>
Net change in fund balances	-	60,759	-	-
Fund balances - beginning, Restated	-	19,270	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ 80,029</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>U.S. Department Of Justice-Bullet Proof Vests Partnership Program</u>	<u>Enhancing Webb County Jail 2009-SS- B9-0050</u>	<u>C.O.P.S. Hiring Recovery Program 2009RKWX0837</u>	<u>ARRA TX113 - National PAL Recovery Act Mentoring</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	7,204	306,612	50,693	9,966
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	7,204	-	-	-
Total revenues	<u>14,408</u>	<u>306,612</u>	<u>50,693</u>	<u>9,966</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	8,572	294,810	50,693	9,966
Justice system	5,836	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Capital outlay	-	11,802	-	-
Total Expenditures	<u>14,408</u>	<u>306,612</u>	<u>50,693</u>	<u>9,966</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>CJD Juvenile Accountability Incentive Block</u>	<u>CJD Operation Border Star</u>	<u>Border Juvenile Gang Prevention Intervention DJ-09- J20-23110-01</u>	<u>VAWA 2129002</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	17,988	184,956	26,569	33,777
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	1,999	-	-	-
Total revenues	19,987	184,956	26,569	33,777
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	184,956	-	49,611
Justice system	19,987	-	26,569	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	19,987	184,956	26,569	49,611
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(15,834)
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	15,834
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	-	-	15,834
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

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Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>ARRA - Border Security Force Multiplier Project</u>	<u>2009 ARRA JAG Comm. Oriented Public Safety Enhancement</u>	<u>TBSC - Operation Linebacker</u>	<u>CJD City of Laredo Financial Task Force</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	194,694	95,072	283,151	70,770
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>194,694</u>	<u>95,072</u>	<u>283,151</u>	<u>70,770</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	89,905	88,836	999	70,770
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Capital outlay	104,789	6,236	282,152	-
Total Expenditures	<u>194,694</u>	<u>95,072</u>	<u>283,151</u>	<u>70,770</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>FY2009 Justice</u> <u>Assistance Grant</u> <u>Program</u>	<u>2007 JAG 2007-DJ-</u> <u>BX-0784</u>	<u>Laredo Justice</u> <u>Assistance Grant</u> <u>ARRA</u>	<u>FY2008 Justice</u> <u>Assistance Grant</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	38,562	62,820	27,982	14,520
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>38,562</u>	<u>62,820</u>	<u>27,982</u>	<u>14,520</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	7,905	13,725	-	2,180
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Capital outlay	30,657	49,095	27,982	12,340
Total Expenditures	<u>38,562</u>	<u>62,820</u>	<u>27,982</u>	<u>14,520</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>CAA Emergency</u> <u>Food & Shelter</u>	<u>Weatherization</u> <u>D.O.E. - ARRA Fund</u>	<u>Public Transportation</u> <u>For Non Urbanized</u> <u>Areas</u>	<u>Public Transportation</u> <u>for Non-Urbanized</u> <u>Areas ARRA</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	6,946	600,388	560,819	566,945
Charges for services	-	-	105,068	-
Investment earnings	-	-	-	-
Miscellaneous	66,194	-	-	-
Grant matching	-	-	86,529	-
Total revenues	<u>73,140</u>	<u>600,388</u>	<u>752,416</u>	<u>566,945</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	73,140	595,988	-	-
Infrastructure and environmental services	-	-	757,836	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Capital outlay	-	4,400	-	566,945
Total Expenditures	<u>73,140</u>	<u>600,388</u>	<u>757,836</u>	<u>566,945</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(5,420)	-
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	5,420	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>5,420</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	15,261	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,261</u>	<u>\$ -</u>

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Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>2008 CCP</u> <u>Neighborhood Watch</u>	<u>Operation</u> <u>Stonegarden Grant</u> <u>FY-2008</u>	<u>Operation Stonegarden</u> <u>Grant FY-2009</u>	<u>Homeland Security</u> <u>Program 2007-GE-T7-</u> <u>0024</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	6,512	1,276,983	68,765	240,898
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>6,512</u>	<u>1,276,983</u>	<u>68,765</u>	<u>240,898</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	6,512	562,905	25,112	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Capital outlay	-	714,078	43,653	240,898
Total Expenditures	<u>6,512</u>	<u>1,276,983</u>	<u>68,765</u>	<u>240,898</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Help America Vote Act</u>	<u>U.S. Treasury Dept. Bureau of Alcohol, Tobacco, & Firearms Gang Resistance & Education And Training Program (G.R.E.A.T)</u>	<u>Immigration & Customs Enforcement Constable Pct.1</u>	<u>CJAD Substance Abuse Felony</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	25,886	12,361	1,952	69,372
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	3,769	-	-
Total revenues	<u>25,886</u>	<u>16,130</u>	<u>1,952</u>	<u>69,372</u>
EXPENDITURES				
Current:				
General government	25,886	-	-	-
Public safety	-	16,130	1,952	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	65,928
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>25,886</u>	<u>16,130</u>	<u>1,952</u>	<u>65,928</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	<u>3,444</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	3,444
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,444</u>

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Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>CJAD Community</u> <u>Corrections</u>	<u>CJAD Day Reporting</u> <u>Center</u>	<u>CJAD Basic</u> <u>Supervision Program</u>	<u>CJAD Treatment</u> <u>Incarceration</u> <u>Program</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	327,396	170,946	566,712	206,677
Charges for services	-	-	-	-
Investment earnings	-	-	2,494	-
Miscellaneous	19,463	-	997,762	-
Grant matching	-	-	-	-
Total revenues	<u>346,859</u>	<u>170,946</u>	<u>1,566,968</u>	<u>206,677</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	413,666	178,264	1,703,527	230,694
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>413,666</u>	<u>178,264</u>	<u>1,703,527</u>	<u>230,694</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(66,807)</u>	<u>(7,318)</u>	<u>(136,559)</u>	<u>(24,017)</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	66,807	7,318	-	24,017
Transfers out	-	-	(99,834)	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>66,807</u>	<u>7,318</u>	<u>(99,834)</u>	<u>24,017</u>
Net change in fund balances	-	-	(236,393)	-
Fund balances - beginning, Restated	-	-	371,347	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 134,954</u>	<u>\$ -</u>

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Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>CJAD Mentally Impaired Caseload</u>	<u>TJPC Border Project</u>	<u>TJPC Community Corrections</u>	<u>Progressive Sanctions ISJPO</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	54,756	26,478	540,291	27,164
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	19,855	-	17,400
Total revenues	<u>54,756</u>	<u>46,333</u>	<u>540,291</u>	<u>44,564</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	46,333	540,291	44,564
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	56,448	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>56,448</u>	<u>46,333</u>	<u>540,291</u>	<u>44,564</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,692)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	1,692	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>1,692</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>TJPC Salary</u> <u>Adjustment Juvenile</u> <u>Officers</u>	<u>TJPC State Aid</u>	<u>Progressive</u> <u>Sanctions JPO</u>	<u>Justice Benefits</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	108,264	233,964	225,254	2,736
Charges for services	-	-	-	-
Investment earnings	-	-	-	901
Miscellaneous	-	-	-	-
Grant matching	-	-	199,336	-
Total revenues	<u>108,264</u>	<u>233,964</u>	<u>424,590</u>	<u>3,637</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	108,264	233,964	424,590	188,582
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>108,264</u>	<u>233,964</u>	<u>424,590</u>	<u>188,582</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(184,945)
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	(184,945)
Fund balances - beginning, Restated	-	-	-	542,941
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 357,996</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>TJPC Intensive Community - Based Program</u>	<u>TJPC-Diversionsary Placement</u>	<u>TJPC JJAEP</u>	<u>CJD City of Laredo Auto Theft Task Force</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	219,355	452,747	517,450	41,432
Charges for services	-	-	209,597	-
Investment earnings	-	-	606	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	38,106
Total revenues	<u>219,355</u>	<u>452,747</u>	<u>727,653</u>	<u>79,538</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	79,538
Justice system	219,355	452,747	1,000,950	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>219,355</u>	<u>452,747</u>	<u>1,000,950</u>	<u>79,538</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(273,297)	-
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	(273,297)	-
Fund balances - beginning, Restated	-	-	401,270	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,973</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>TDHCA Veteran's</u> <u>Rental</u>	<u>Texas Parks &</u> <u>Wildlife-Community</u> <u>Outdoor Outreach</u> <u>Program</u>	<u>Texas Parks &</u> <u>Wildlife Sheriff's</u> <u>Outdoor Youth Posse</u>	<u>State Comptroller</u> <u>Office Senate Bill 55</u> <u>Statewide Tobacco</u> <u>Education &</u> <u>Prevention</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	41,720	5,099	15,217	11,117
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	1,658	11,603	-
Total revenues	41,720	6,757	26,820	11,117
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	11,117
Justice system	-	-	-	-
Health and human services	41,720	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	6,757	26,820	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	41,720	6,757	26,820	11,117
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>PD Juvenile Defense Unit</u>	<u>Indigent Def Equalization</u>	<u>OAG Contract 09- C0078</u>	<u>OVAG Contract 1017011</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	233,944	250,126	186	41,613
Charges for services	155,962	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>389,906</u>	<u>250,126</u>	<u>186</u>	<u>41,613</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	389,906	174,602	-	41,613
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Capital outlay	-	90,472	-	-
Total Expenditures	<u>389,906</u>	<u>265,074</u>	<u>-</u>	<u>41,613</u>
Excess (deficiency) of revenues over (under) expenditures	-	(14,948)	186	-
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(14,948)	186	-
Fund balances - beginning, Restated	-	186,363	66,779	-
Fund balances - ending	<u>\$ -</u>	<u>\$ 171,415</u>	<u>\$ 66,965</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Office of Attorney General -Texas VINE</u>	<u>Operation Border Star LBSP-08</u>	<u>Border Prosecutor Initiative</u>	<u>CJD 406 District Court Drug Program</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	30,158	129,806	98,042	212,824
Charges for services	-	-	-	4,443
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	25,448	-	-
Total revenues	30,158	155,254	98,042	217,267
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	30,158	155,254	-	-
Justice system	-	-	98,042	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	212,824
Debt Service	-	-	-	-
Principal	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	30,158	155,254	98,042	212,824
Excess (deficiency) of revenues over (under) expenditures	-	-	-	4,443
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	4,443
Fund balances - beginning, Restated	-	-	-	778
Fund balances - ending	\$ -	\$ -	\$ -	\$ 5,221

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Total-Nonmajor</u> <u>Special Revenues</u> <u>Funds</u>
REVENUES	
Property Taxes	\$ 1,098,333
Sales and miscellaneous taxes	414,277
Fees and fines	5,686,221
Intergovernmental	26,484,483
Charges for services	3,740,487
Investment earnings	8,685
Miscellaneous	1,289,051
Grant matching	3,501,260
Total revenues	42,222,797
EXPENDITURES	
Current:	
General government	886,844
Public safety	4,436,638
Justice system	4,205,814
Health and human services	17,262,574
Infrastructure and environmental services	6,438,565
Corrections and rehabilitation	2,947,559
Community and economic development	2,061,745
Debt Service	
Principal	50,000
Capital outlay	3,523,596
Total Expenditures	41,813,335
Excess (deficiency) of revenues over (under) expenditures	409,462
OTHER FINANCING SOURCES (USES)	
Capital leases issued	329,067
Transfers in	338,129
Transfers out	(560,129)
Proceeds from sale of equipment	5,420
Total other financing sources and (uses)	112,487
Net change in fund balances	521,949
Fund balances - beginning, Restated	5,914,247
Fund balances - ending	\$ 6,436,196

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Webb County, Texas
Webb County Constable Precinct 2 State Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 5,581	5,581	5,580	(1)	
Total Revenues	<u>\$ 5,581</u>	<u>5,581</u>	<u>5,580</u>	<u>(1)</u>	
EXPENDITURES					
Current:					
Public Safety					
Minor Apparatus & Tools	\$ 5,581	3,715	198	3,517	
Bullet Proof Vests		1,866	1,480	386	
Total Expenditures	<u>\$ 5,581</u>	<u>5,581</u>	<u>1,678</u>	<u>3,903</u>	
Excess (Deficiency) Of Revenue Over (Under) Expenditures			<u>\$ 3,902</u>	<u>3,902</u>	
Fund Balances- Beginning					
Fund Balances- Ending			<u>\$ 3,902</u>		

Webb County, Texas
Webb County Constable Precinct 4 Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 5,000	5,000		(5,000)	
Interest			8	8	33
Total Revenues	\$ 5,000	5,000	8	(4,992)	33
EXPENDITURES					
Current:					
Public Safety					
Repairs & Maintenance - Vehicles	\$ 2,000	2,000		2,000	
Drug Free Campaign	1,900	1,900		1,900	
Total Expenditures	\$ 3,900	3,900		3,900	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 1,100	1,100	8	(1,092)	33
Fund Balances- Beginning			4,001		3,968
Fund Balances- Ending			\$ 4,009		4,001

Webb County, Texas
Webb County Sheriff Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 185,000	854,500	1,923,397	1,068,897	478,629
Interest	1,500	1,500	2,419	919	2,596
Total Revenues	<u>\$ 186,500</u>	<u>856,000</u>	<u>1,925,816</u>	<u>1,069,816</u>	<u>481,225</u>
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 19,292	186,490	70,536	115,954	31,336
Administration Travel	1,000	43,000	21,419	21,581	(360)
Equipment Rental	41,592	85,592	77,052	8,540	22,449
Professional Services	52,000	230,825	175,910	54,915	104,400
Materials and Supplies	2,000	56,000	36,537	19,463	
Investigations	20,000	20,000	2,782	17,218	
Training & Education	9,709	41,709	28,496	13,213	10,291
Uniforms	55	29,055	19,187	9,868	
Minor Apparatus & Tools	13,903	176,216	129,141	47,075	20,605
Repairs & Maintenance Vehicles		62,000	46,370	15,630	
Fire Arms & Ammunition	59,030	72,030	16,063	55,967	
Building Maintenance		53,000	30,800	22,200	
Support Assistance		58,500		58,500	
Bullet Proof Vests	1,000	3,000		3,000	
Capital Outlay	500,000	1,181,832	415,812	766,020	49,999
Total Expenditures	<u>\$ 719,581</u>	<u>2,299,249</u>	<u>1,070,105</u>	<u>1,229,144</u>	<u>238,720</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (533,081)</u>	<u>(1,443,249)</u>	855,711	<u>2,298,960</u>	242,505
Fund Balances- Beginning			532,882		290,377
Fund Balances- Ending			<u>\$ 1,388,593</u>		<u>532,882</u>

Webb County, Texas
Webb County Sheriff State Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts				
	Original	Final			
REVENUES					
Fines And Forfeiture		195,000	491,254	296,254	348,739
Interest	45	45	558	513	2,839
Total Revenues	\$ 45	\$ 195,045	\$ 491,812	\$ 296,767	\$ 351,578
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits		135,969	43,961	92,008	249,644
Administrative Travel	232	7,732	7,256	476	4,187
Office Supplies		500		500	
Dues And Memberships	2,870	3,070	2,986	84	130
Books And Subscriptions		500		500	1,695
Training And Education		21,000	20,987	13	18,333
Equipment Rental	2,936	6,136	5,677	459	45,245
Professional Services	3,648	3,648		3,648	12,789
Uniforms	357	857	620	237	13,173
Materials And Supplies	5,000	8,000	7,909	91	22,368
Minor Apparatus & Tools	10,000	18,000	11,742	6,258	32,948
Fire Arms & Ammunition	3,983	6,983	1,591	5,392	1,017
Repairs And Maintenance - Buildings	2,100	4,100	1,924	2,176	4,900
Repairs And Maintenance - Equipment	1,830	2,830		2,830	170
Repairs And Maintenance - Vehicles		1,500	37	1,463	
Canine Purchase	7,500	13,500	11,542	1,958	8,500
Drug Free Campaign	42,084	142,084	106,216	35,868	33,645
Expense For Other Law Enforcement					45,033
Support Assistance	20,000	50,000	27,000	23,000	241,600
Investigation Expenditure	10,000	49,000	46,920	2,080	4,000
BPV 305	5,400	5,400		5,400	
Capital Outlay	83,060	129,072	9,700	119,372	15,875
Total Expenditures	\$ 201,000	\$ 609,881	\$ 306,068	\$ 303,813	\$ 755,252
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(200,955)	(414,836)	185,744	600,580	(403,674)
Other Financing Sources (Uses)					
Transfers Out		(21,157)	(15,834)	(5,323)	
Total Other Financing Sources (Uses)		(21,157)	(15,834)	(5,323)	
Net change in fund balances	\$ (200,955)	\$ (435,993)	169,910	595,257	(403,674)
Fund Balances- Beginning			201,825		605,499
Fund Balances- Ending			\$ 371,735		201,825

Webb County, Texas
Webb County District Attorney Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 44,663	57,534	1,412,986	1,355,452	353,771
Interest	1,500	1,500	672	(828)	2,015
Miscellaneous			36,919	36,919	
Total Revenues	\$ 46,163	59,034	1,450,577	1,391,543	355,786
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 206,631	265,561	265,492	69	272,797
Administrative Travel	713	1,713	907	806	13,766
Telephone	652	9,652	8,963	689	7,752
Dues And Memberships		6,200	5,962	238	878
Books And Subscriptions	425	425		425	1,713
Training And Education		40,130	39,296	834	14,941
Equipment Rental		1,000	403	597	
Professional Services	772	7,262	6,211	1,051	11,826
Trail Case Expenditures		10,171	9,769	402	7,786
Witness Expenditures	100	1,933	1,933		8,636
Uniforms		400	133	267	8,389
Fuel And Lubricants		6,500	5,632	868	
Materials And Supplies	998	28,591	27,940	651	32,285
Minor Apparatus & Tools	12,170	41,692	41,135	557	1,676
Fire Arms And Ammunition	1,000	3,319	3,044	275	3,650
Repairs And Maintenance - Equipment	403	2,273	1,432	841	59
Repairs And Maintenance - Vehicles	2,000	5,800	4,754	1,046	5,705
Drug Free Campaign		11,767	3,487	8,280	9,544
Expense For Other Law Enforcement	10,798	22,833	16,822	6,011	28,665
Bullet Proof Vests	2,000	18,129	3,129	15,000	732
Capital Outlay		125,656	88,381	37,275	
Total Expenditures	\$ 238,662	611,007	534,825	76,182	430,800
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(192,499)	(551,973)	915,752	1,467,725	(75,014)
Other Financing Sources (Uses)					
Transfers Out	\$	(172,461)	(172,461)		(36,090)
Total Other Financing Sources (Uses)	\$	(172,461)	(172,461)		(36,090)
Net change in fund balances	\$	(192,499)	743,291	1,467,725	(111,104)
Fund Balances- Beginning			194,468		305,572
Fund Balances- Ending			\$ 937,759		194,468

Webb County, Texas
Webb County District Attorney State Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 44,210	100,813	228,243	127,430	175,347
Interest	3,000	3,000	284	(2,716)	3,964
Total Revenues	<u>\$ 47,210</u>	<u>103,813</u>	<u>228,527</u>	<u>124,714</u>	<u>179,311</u>
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 219,971	368,450	367,092	1,358	334,420
Investigations					(205)
Administrative Travel	1,000	1,000	1,000		729
Telephone					616
Book Subscriptions					2,120
Training And Education					491
Equipment Rental					
Professional Services		2,019	2,019		
Trial Case Expense		2,500	2,461	39	5,587
Uniforms					40,498
Fuel And Lubricants					1,923
Materials And Supplies	100	6,100	5,916	184	30
Minor Apparatus & Tools					6,644
Fire Arms & Ammunition		1,000	829	171	9,878
Repairs & Maintenance - Vehicle					111
Drug Free Campaign		3,500	2,500	1,000	197,396
Other Law Enforcement		21,700	10,900	10,800	23,119
Capital Outlay					7,531
Total Expenditures	<u>\$ 221,071</u>	<u>406,269</u>	<u>392,717</u>	<u>13,552</u>	<u>630,888</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (173,861)</u>	<u>(302,456)</u>	<u>(164,190)</u>	<u>138,266</u>	<u>(451,577)</u>
Fund Balances- Beginning			216,861		668,438
Fund Balances- Ending			<u>\$ 52,671</u>		<u>216,861</u>

Webb County, Texas
Webb County District Attorney Forfeiture/Gambling
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 12,375	12,375	66,524	54,149	152,362
Total Revenues	<u>\$ 12,375</u>	<u>12,375</u>	<u>66,524</u>	<u>54,149</u>	<u>152,362</u>
EXPENDITURES					
Current:					
Public Safety					
Administrative Travel	\$ 5,000	8,589	8,404	185	2,363
Telephone	5,000	10,711	10,694	17	2,190
Book Subscriptions	500				140
Training And Education	5,000	14,800	14,523	277	7,727
Professional Services		2,400	1,683	717	
Trial Case Expense	5,000	13,500	13,160	340	4,459
Uniforms	5,000	9,900	9,837	63	1,031
Fuel And Lubricants	5,000				3,768
Materials And Supplies	10,300	17,685	17,674	11	9,685
Minor Apparatus & Tools	18,300	23,024	21,729	1,295	9,338
Repairs And Maintenance - Equipment		900		900	
Repairs & Maintenance - Vehicle	2,700	5,900	5,505	395	976
Drug Free Campaign	15,000	31,295	30,825	470	19,256
Other Law Enforcement	8,100	19,200	19,200		
Total Expenditures	<u>\$ 84,900</u>	<u>157,904</u>	<u>153,234</u>	<u>4,670</u>	<u>60,933</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (72,525)</u>	<u>(145,529)</u>	<u>(86,710)</u>	<u>58,819</u>	<u>91,429</u>
Fund Balances- Beginning			91,429		
Fund Balances- Ending			<u>\$ 4,719</u>		<u>91,429</u>

Webb County, Texas
County Attorney State Forfeiture
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture					45,000
Interest			45	45	76
Total Revenues			45	45	45,076
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 17,580	17,580	17,550	30	14,144
Total Expenditures	\$ 17,580	17,580	17,550	30	14,144
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (17,580)	(17,580)	(17,505)	75	30,932
Fund Balances- Beginning			30,932		
Fund Balances- Ending			\$ 13,427		30,932

Webb County, Texas
District Attorney Hot Check Fee Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees Of Office	\$ 30,000	30,000	39,120	9,120	33,460
Total Revenues	<u>\$ 30,000</u>	<u>30,000</u>	<u>39,120</u>	<u>9,120</u>	<u>33,460</u>
EXPENDITURES					
Current:					
Justice System					
Personnel And Fringe Benefits	\$ 49,648	49,648	42,110	7,538	38,945
Total Expenditures	<u>\$ 49,648</u>	<u>49,648</u>	<u>42,110</u>	<u>7,538</u>	<u>38,945</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (19,648)</u>	<u>(19,648)</u>	(2,990)	<u>16,658</u>	(5,485)
Fund Balances- Beginning			40,950		46,435
Fund Balances- Ending			<u>\$ 37,960</u>		<u>40,950</u>

Webb County, Texas
District Attorney Software Acquisition
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees Of Office	\$				
Total Revenues	\$				
EXPENDITURES					
Current:					
Justice System					
Personnel And Fringe Benefits					
Debt Service					
Principal	\$	50,000	50,000		
Capital Outlay		279,067	279,067		
Total Expenditures	\$	329,067	329,067		
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$	(329,067)	(329,067)		
Other Financing Sources (Uses)					
Lease-Purchase Financing	\$	329,067	329,067		
Total Other Financing Sources (Uses)	\$	329,067	329,067		
Net change in fund balances	\$				
Fund Balances- Beginning					
Fund Balances- Ending			\$		

Webb County, Texas
Courthouse Security Fees Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts				
	Original	Final			
REVENUES					
Fees Of Office					
Justice of the Peace Pct. 1 Place 1	\$ 1,500	1,500	1,262	(238)	1,505
Justice of the Peace Pct. 1 Place 2	1,100	1,100	1,282	182	1,192
Justice of the Peace Pct. 2 Place 1	3,500	3,500	6,706	3,206	4,351
Justice of the Peace Pct. 2 Place 2	600	600	630	30	621
Justice of the Peace Pct. 3	1,500	1,500	1,939	439	1,680
Justice of the Peace Pct. 4	35,000	35,000	34,481	(519)	40,961
Adult Probation	300	300	202	(98)	328
County Clerk	36,000	36,000	40,924	4,924	41,481
District Clerk	76,000	76,000	96,274	20,274	88,282
Total Revenues	\$ 155,500	155,500	183,700	28,200	180,401
EXPENDITURES					
Current:					
Justice System	\$ _____	_____	_____	_____	_____
Total Expenditures	\$ _____	_____	_____	_____	_____
Excess (Deficiency) Of Revenue Over (Under) Expenditures	155,500	155,500	183,700	28,200	180,401
Other Financing Sources (Uses):					
Transfers Out	\$ (85,000)	(85,000)	(85,000)	_____	(85,000)
Total Other Financing Sources (Uses)	\$ (85,000)	(85,000)	(85,000)	_____	(85,000)
Net change in fund balances	\$ 70,500	70,500	98,700	28,200	95,401
Fund Balances- Beginning			95,401		
Fund Balances- Ending			\$ 194,101		95,401

Webb County, Texas
J.P. Courthouse Security Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees Of Office					
Justice of the Peace Pct. 1 Place 1	\$ 425	425	417	(8)	500
Justice of the Peace Pct. 1 Place 2	335	335	422	87	384
Justice of the Peace Pct. 2 Place 1	900	900	1,834	934	1,122
Justice of the Peace Pct. 2 Place 2	200	200	209	9	255
Justice of the Peace Pct. 3	500	500	631	131	589
Justice of the Peace Pct. 4	11,500	11,500	11,332	(168)	13,452
Juvenile Probation			50	50	50
Total Revenues	<u>\$ 13,860</u>	<u>13,860</u>	<u>14,895</u>	<u>1,035</u>	<u>16,352</u>
EXPENDITURES					
Current:					
Justice System	\$ _____	_____	_____	_____	_____
Total Expenditures	\$ _____	_____	_____	_____	_____
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 13,860</u>	<u>13,860</u>	14,895	<u>1,035</u>	16,352
Other Financing Sources (Uses)					
Transfers Out	\$ (65,000)	(65,000)	(65,000)	_____	_____
Total Other Financing Sources (Uses)	<u>\$ (65,000)</u>	<u>(65,000)</u>	<u>(65,000)</u>	_____	_____
Net change in fund balances	<u>\$ (51,140)</u>	<u>(51,140)</u>	(50,105)	<u>1,035</u>	16,352
Fund Balances- Beginning			65,800		49,448
Fund Balances- Ending			<u>\$ 15,695</u>		<u>65,800</u>

Webb County, Texas
Laredo-Webb County Child Welfare Unit
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts				
	Original	Final			
REVENUES					
Interest	\$ 250	250	244	(6)	1,012
Miscellaneous	50	50	40	(10)	80
Total Revenues	<u>\$ 300</u>	<u>300</u>	<u>284</u>	<u>(16)</u>	<u>1,092</u>
EXPENDITURES					
Current:					
Health And Human Services					
Training and Education	\$ 500	150		150	
Professional Services	250	125		125	
Foster Care	100	100		100	
Clothing Allowance	1,000	50		50	
Medical And Dental Service	150	75		75	
Miscellaneous	100	50		50	
Awareness And Activities	150	1,700	1,674	26	
Total Expenditures	<u>\$ 2,250</u>	<u>2,250</u>	<u>1,674</u>	<u>576</u>	<u>-</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (1,950)</u>	<u>(1,950)</u>	<u>(1,390)</u>	<u>560</u>	<u>1,092</u>
Fund Balances - Beginning			123,928		122,836
Fund Balances - Ending			<u>\$ 122,538</u>		<u>123,928</u>

Webb County, Texas
Webb County Sheriff Inmate Commissary Sales Commission Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Interest					
Commissary Commission	\$ 20,000	20,000	30,605	10,605	26,945
Total Revenues	<u>\$ 20,000</u>	<u>20,000</u>	<u>30,605</u>	<u>10,605</u>	<u>26,945</u>
EXPENDITURES					
Current:					
Corrections And Rehabilitation					
Professional Services	\$ 10,000	5,000		5,000	4,685
Materials And Supplies	20,000	63,900	63,838	62	19,279
Total Expenditures	<u>\$ 30,000</u>	<u>68,900</u>	<u>63,838</u>	<u>5,062</u>	<u>23,964</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (10,000)</u>	<u>(48,900)</u>	(33,233)	<u>15,667</u>	2,981
Fund Balances- Beginning			59,554		56,573
Fund Balances- Ending			<u>\$ 26,321</u>		<u>59,554</u>

Webb County, Texas
Self Help Center Grant Match
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
	Budgeted Amounts				
	Original	Final			
REVENUES					
Grant Matching	\$ 199,000	199,000	180,567	(18,433)	153,278
Total Revenues	<u>\$ 199,000</u>	<u>199,000</u>	<u>180,567</u>	<u>(18,433)</u>	<u>153,278</u>
EXPENDITURES					
Current:					
Community And Economic Development:					
Personnel	\$ 129,534	143,038	141,311	1,727	121,664
Operations	69,466	55,962	39,256	16,706	31,614
Total Expenditures	<u>\$ 199,000</u>	<u>199,000</u>	<u>180,567</u>	<u>18,433</u>	<u>153,278</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>		<u></u>	
Fund Balances - Beginning			<u></u>		<u></u>
Fund Balances - Ending			<u>\$</u>		<u></u>

Webb County, Texas
Rural Rail Transportation District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Revenue From Webb County	\$				
Total Revenues	\$				
EXPENDITURES					
Current:					
General Government:					
Administrative Travel	\$	6,000	6,000	6,000	2,360
Total Expenditures	\$	6,000	6,000	6,000	2,360
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$	(6,000)	(6,000)	6,000	(2,360)
Fund Balances- Beginning			7,362		9,722
Fund Balances- Ending			\$ 7,362		7,362

**Webb County, Texas
Elderly Nutrition Program**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009**

	Grant Period 10/01/09 - 9/30/10				Total Prior Year As Of 9/30/09
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
Grant Matching	\$ 100,000	141,350	135,631	(5,719)	109,740
Total Revenues	\$ 100,000	141,350	135,631	(5,719)	109,740
 EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	\$ 39,414	46,254	45,514	740	30,072
Fringe Benefits	20,670	24,702	22,995	1,707	15,751
Consumable Supplies	31,400	56,391	53,207	3,184	55,699
Other	8,516	14,003	13,915	88	8,218
Total Expenditures	\$ 100,000	141,350	135,631	5,719	109,740
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$				
Fund Balances-Beginning					
Fund Balances-Ending			\$		

Webb County, Texas
State Comptroller - Law Enforcement Officer's Standards and Education Account
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Intergovernmental	\$ 24,300	24,300	24,147	(153)	25,045
Total Revenues	\$ 24,300	24,300	24,147	(153)	25,045
EXPENDITURES					
Current:					
Justice System					
Training And Education	\$	35,579	22,359	13,220	20,097
Total Expenditures	\$	35,579	22,359	13,220	20,097
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 24,300	(11,279)	1,788	13,067	4,948
Fund Balances- Beginning			35,282		30,334
Fund Balances- Ending			\$ 37,070		35,282

Webb County, Texas
49th Judicial District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Intergovernmental	\$	34,450	68,900	34,450	34,450
Interest			168	168	414
Total Revenues	\$	<u>34,450</u>	<u>69,068</u>	<u>34,618</u>	<u>34,864</u>
EXPENDITURES					
Current:					
Justice System					
Personnel And Fringe Benefits	\$	71,000	70,394	606	35,259
Cell Phones		702	199	503	4,009
Materials And Supplies		298	298		215
Other Law Enforcement		19,681	19,681		
Capital Outlay		<u>25,000</u>		<u>25,000</u>	
Total Expenditures	\$	<u>116,681</u>	<u>90,572</u>	<u>26,109</u>	<u>39,483</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$	<u>(82,231)</u>	<u>(21,504)</u>	<u>60,727</u>	<u>(4,619)</u>
Fund Balances- Beginning			84,854		89,473
Fund Balances- Ending			<u>\$ 63,350</u>		<u>84,854</u>

Webb County, Texas
Child Abuse Prevention Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees	\$		231	231	
Total Revenues	\$		231	231	
EXPENDITURES					
Current:					
Justice System	\$				
Total Expenditures	\$				
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$		231	231	
Fund Balances- Beginning					
Fund Balances- Ending			\$ 231		

Webb County, Texas
Webb County Clerk Archive Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees of Office					
County Clerk	\$ 159,900	159,900	161,029	1,129	162,562
Total Revenues	<u>\$ 159,900</u>	<u>159,900</u>	<u>161,029</u>	<u>1,129</u>	<u>162,562</u>
EXPENDITURES					
Current:					
General Government					
Salaries and Fringe Benefits	\$ 98,262	98,262	93,284	4,978	75,951
Administrative Travel	2,500	2,500		2,500	538
Office Supplies	2,500	2,500		2,500	1,692
Training & Education	3,500	3,500		3,500	229
Professional Services	50,000	50,000	36,138	13,862	136,743
Materials & Supplies	4,000	4,000	1,053	2,947	1,917
Repairs & Maintenance - Software	11,000	11,000	7,633	3,367	10,890
Total Expenditures	<u>\$ 171,762</u>	<u>171,762</u>	<u>138,108</u>	<u>33,654</u>	<u>227,960</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (11,862)</u>	<u>(11,862)</u>	22,921	<u>34,783</u>	(65,398)
Fund Balances- Beginning			141,081		206,479
Fund Balances- Ending			<u>\$ 164,002</u>		<u>141,081</u>



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Webb County, Texas
Webb County Hotel/Motel Occupancy Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Taxes	\$ 400,000	400,000	414,277	14,277	388,876
Interest	1,500	1,500	190	(1,310)	1,192
Total Revenues	\$ 401,500	401,500	414,467	12,967	390,068
EXPENDITURES					
Current:					
General Government					
Third Party Contracts	\$ 276,210	276,210	250,883	25,327	315,105
Total Expenditures	\$ 276,210	276,210	250,883	25,327	315,105
Excess (Deficiency) Of Revenue Over (Under) Expenditures	125,290	125,290	163,584	38,294	74,963
Other Financing Sources (Uses)					
Lease-Purchase Financing					
Transfers In					
Transfers Out	\$ (122,000)	(122,000)	(122,000)		(143,000)
Total Other Financing Sources (Uses)	\$ (122,000)	(122,000)	(122,000)		(143,000)
Net change in fund balances	\$ 3,290	3,290	41,584	38,294	(68,037)
Fund Balances- Beginning			53,613		121,650
Fund Balances- Ending			\$ 95,197		53,613

Webb County, Texas
Webb County Records Management And Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees of Office					
District Clerk	\$ 36,000	36,000	37,313	1,313	33,862
County Clerk	7,500	7,500	8,538	1,038	7,727
Basic Supervision	1,100	1,100	705	(395)	1,246
Total Revenues	<u>\$ 44,600</u>	<u>44,600</u>	<u>46,556</u>	<u>1,956</u>	<u>42,835</u>
EXPENDITURES					
Current:					
General Government					
Salaries And Fringe Benefits	\$ 96,906	96,906	79,479	17,427	86,757
Records Management And Preservation	13,860	13,860	10,574	3,286	10,887
Total Expenditures	<u>\$ 110,766</u>	<u>110,766</u>	<u>90,053</u>	<u>20,713</u>	<u>97,644</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(66,166)	(66,166)	(43,497)	22,669	(54,809)
Other Financing Sources (Uses):					
Transfers In	\$ 50,000	50,000	50,000		25,000
Total Other Financing Sources (Uses)	<u>\$ 50,000</u>	<u>50,000</u>	<u>50,000</u>		<u>25,000</u>
Net change in fund balances	<u>\$ (16,166)</u>	<u>(16,166)</u>	6,503	<u>22,669</u>	(29,809)
Fund Balances- Beginning			42,602		72,411
Fund Balances- Ending			<u>\$ 49,105</u>		<u>42,602</u>

Webb County, Texas
District Clerk Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees Of Office					
District Clerk	\$ 48,400	48,400	60,983	12,583	30,457
Total Revenues	\$ 48,400	48,400	60,983	12,583	30,457
EXPENDITURES					
Current:					
General Government					
Minor Apparatus & Tools	\$ 15,000	15,000	6,054	8,946	7,437
Total Expenditures	\$ 15,000	15,000	6,054	8,946	7,437
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 33,400	33,400	54,929	21,529	23,020
Fund Balances- Beginning			44,289		21,269
Fund Balances- Ending			\$ 99,218		44,289

Webb County, Texas
Webb County Clerk Records Management And Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees of Office					
County Clerk	\$ 163,400	163,400	169,003	5,603	179,615
Total Revenues	<u>\$ 163,400</u>	<u>163,400</u>	<u>169,003</u>	<u>5,603</u>	<u>179,615</u>
EXPENDITURES					
Current:					
General Government					
Salaries And Fringe Benefits	\$ 112,615	112,615	87,762	24,853	165,625
Records Management And Preservation	111,500	111,500	71,382	40,118	4,786
Total Expenditures	<u>\$ 224,115</u>	<u>224,115</u>	<u>159,144</u>	<u>64,971</u>	<u>170,411</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (60,715)</u>	<u>(60,715)</u>	9,859	<u>70,574</u>	9,204
Fund Balances- Beginning			151,014		141,810
Fund Balances- Ending			<u>\$ 160,873</u>		<u>151,014</u>

Webb County, Texas
Road And Bridge Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Property Taxes	\$ 1,068,545	1,068,545	1,098,333	29,788	1,101,413
Fees	2,476,450	2,476,450	2,286,409	(190,041)	2,439,184
Fines And Forfeitures	1,915,250	1,915,250	1,563,586	(351,664)	1,851,628
Intergovernmental	82,500	82,500	74,635	(7,865)	97,803
Miscellaneous	82,700	82,700	77,640	(5,060)	80,286
Total Revenues	<u>\$ 5,625,445</u>	<u>5,625,445</u>	<u>5,100,603</u>	<u>(524,842)</u>	<u>5,570,314</u>
EXPENDITURES					
Current:					
Public Safety					
Road And Bridge	\$ 9,989	15,311	11,693	3,618	19,094
Infrastructure And Environmental Services					
Road And Bridge	6,404,592	6,372,460	5,680,729	691,731	5,464,624
Capital Outlay	13,300	40,110	39,650	460	10,474
Total Expenditures	<u>\$ 6,427,881</u>	<u>6,427,881</u>	<u>5,732,072</u>	<u>695,809</u>	<u>5,494,192</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(802,436)	(802,436)	(631,469)	170,967	76,122
Other Financing Sources (Uses)					
Transfers Out	\$ (365,000)	(365,000)		365,000	(365,000)
Proceeds from Sale of Equipment	2,500	2,500		(2,500)	
Total Other Financing Sources (Uses)	<u>\$ (362,500)</u>	<u>(362,500)</u>		<u>362,500</u>	<u>(365,000)</u>
Net change in fund balances	<u>\$ (1,164,936)</u>	<u>(1,164,936)</u>	(631,469)	<u>533,467</u>	(288,878)
Fund Balances- Beginning			1,614,636		1,903,514
Fund Balances- Ending			<u>\$ 983,167</u>		<u>1,614,636</u>

Webb County, Texas
Webb County Tax Assessor / Collector Vehicle Inventory Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Penalty And Interest	\$ 12,000	12,000		(12,000)	
Service Fees	53,000	53,000		(53,000)	10,202
Total Revenues	\$ 65,000	65,000		(65,000)	10,202
EXPENDITURES					
Current:					
General Government					
Salaries And Fringe Benefits	\$ 13,000	13,000		13,000	10,202
Insurance	3,000	3,000		3,000	
Materials And Supplies	10,000	10,000		10,000	
Minor Apparatus & Tools	2,000	2,000		2,000	
Vehicle Maintenance	2,000	2,000		2,000	
Total Expenditures	\$ 30,000	30,000		30,000	10,202
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 35,000	35,000		(35,000)	
Net change in fund balances	\$				
Fund Balances- Beginning					
Fund Balances- Ending			\$		

Webb County, Texas
Justice Court Technology Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees Of Office	\$ 57,300	57,300	72,410	15,110	67,012
Total Revenues	\$ 57,300	57,300	72,410	15,110	67,012
EXPENDITURES					
Current:					
General Government					
Minor Apparatus & Tools	\$	8,560	8,559	1	11,214
Justice System					
Training & Education	1,500	9,346	2,429	6,917	585
Minor Apparatus & Tools	108,000	100,154	17,317	82,837	37,609
Capital Outlay	40,000	31,440		31,440	
Total Expenditures	\$ 149,500	149,500	28,305	121,195	49,408
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (92,200)	(92,200)	44,105	136,305	17,604
Other Financing Sources (Uses)					
Transfers In	\$				50,630
Total Other Financing Sources (Uses)	\$				50,630
Net change in fund balances	\$ (92,200)	(92,200)	44,105	136,305	68,234
Fund Balances- Beginning			317,559		249,325
Fund Balances- Ending			\$ 361,664		317,559

Webb County, Texas
Election Contract Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees Of Office	\$ 134,000	134,000	227,332	93,332	212,466
Interest	250	250	86	(164)	340
Total Revenues	<u>\$ 134,250</u>	<u>134,250</u>	<u>227,418</u>	<u>93,168</u>	<u>212,806</u>
EXPENDITURES					
Current:					
General Government					
Elections Expense	\$ 134,000	190,700	190,607	93	258,944
Total Expenditures	<u>\$ 134,000</u>	<u>190,700</u>	<u>190,607</u>	<u>93</u>	<u>258,944</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 250</u>	<u>(56,450)</u>	36,811	<u>93,261</u>	(46,138)
Fund Balances- Beginning			20,926		67,064
Fund Balances- Ending			<u>\$ 57,737</u>		<u>20,926</u>

Webb County, Texas
Webb County Constable Precinct 1 State Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 25,000	25,000		(25,000)	
Total Revenues	\$ 25,000	25,000		(25,000)	
EXPENDITURES					
Current:					
Public Safety					
Fire Arms & Ammunition	\$ 83				
Repairs & Maintenance Vehicles	2,917				
Canine Expenditures		3,000	120	2,880	
Total Expenditures	\$ 3,000	3,000	120	2,880	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 22,000	22,000	(120)	(22,120)	
Fund Balances- Beginning			3,265		3,265
Fund Balances- Ending			\$ 3,145		3,265

Webb County, Texas
Webb County Constable Precinct 1 Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 5,000	5,000		(5,000)	
Interest	250	250	10	(240)	148
Total Revenues	<u>\$ 5,250</u>	<u>5,250</u>	<u>10</u>	<u>(5,240)</u>	<u>148</u>
EXPENDITURES					
Current:					
Public Safety					
Uniforms	\$ 100				789
Fire & Ammo	500	648	648		2,885
K9 Expense	800	1,326	1,287	39	1,333
Drug Free Campaign	4,800	4,226	4,226		5,099
Total Expenditures	<u>\$ 6,200</u>	<u>6,200</u>	<u>6,161</u>	<u>39</u>	<u>10,106</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (950)</u>	<u>(950)</u>	<u>(6,151)</u>	<u>(5,201)</u>	<u>(9,958)</u>
Fund Balances- Beginning			6,435		16,393
Fund Balances- Ending			<u>\$ 284</u>		<u>6,435</u>

Webb County, Texas
Court Initiated Guardianship
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/08
REVENUES				
Fees for Service	\$	3,980	3,980	3,700
Total Revenues	\$	3,980	3,980	3,700
 EXPENDITURES				
Current:				
Justice System:	\$			
Total Expenditures	\$			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$	3,980	3,980	3,700
Fund Balances - Beginning		6,540		2,840
Fund Balances - Ending	\$	10,520		6,540

Webb County, Texas
National Rifle Association Foundation
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/09	Actual Amounts	Total
REVENUES				
Intergovernmental	\$ 13,440	13,440		13,440
Total Revenues	\$ 13,440	13,440		13,440
 EXPENDITURES				
Current:				
Public Safety:				
Minor Tools & Apparatus	\$ 13,440	12,110		12,110
Total Expenditures	13,440	12,110		12,110
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$	1,330		1,330
Fund Balances-Beginning			1,330	
Fund Balances-Ending			\$ 1,330	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
_____	_____
_____	_____
1,330	3,600
<u>1,330</u>	<u>3,600</u>
1,330	(3,600)
<u>1,330</u>	<u>4,930</u>
\$	<u>1,330</u>

Webb County, Texas
Neighbor-to-Neighbor
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010			
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/09	Actual Amounts	Total
REVENUES				
Intergovernmental	\$ 337,344	308,082	18,445	326,527
Total Revenues	\$ 337,344	308,082	18,445	326,527
EXPENDITURES				
Current:				
Health And Human Services:				
Operating Expenses	\$ 337,344	308,082	18,445	326,527
Total Expenditures	\$ 337,344	308,082	18,445	326,527
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending			\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
---------------------------------------------------------	--------------------------------------

<u>(10,817)</u>	<u>308,082</u>
<u>(10,817)</u>	<u>308,082</u>

<u>10,817</u>	<u>308,082</u>
<u>10,817</u>	<u>308,082</u>

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**Webb County, Texas
Marshals Service**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009**

Obligation No. D79-10-0333

Grant Period 12/09/09 - 09/30/10

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>	<u>Total Prior Years As Of 9/30/09</u>
REVENUES				
Intergovernmental	\$ 16,000	14,832	(1,168)	
Total Revenues	<u>\$ 16,000</u>	<u>14,832</u>	<u>(1,168)</u>	
EXPENDITURES				
Current:				
Justice System:				
Overtime	\$ 16,000	14,832	1,168	
Total Expenditures	<u>\$ 16,000</u>	<u>14,832</u>	<u>1,168</u>	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>		<u></u>	
Fund Balances - Beginning		<u></u>		<u></u>
Fund Balances - Ending		<u>\$</u>		<u></u>

Webb County, Texas
City of Laredo-Sheriff Radio Communication
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	2010				
	Budgeted Amounts		Cumulative Thru 9/30/09	Actual Amounts	Total
	Original	Final			
REVENUES					
Intergovernmental	\$ 85,000	190,000	105,311		105,311
Total Revenues	\$ 85,000	190,000	105,311		105,311
 EXPENDITURES					
Current:					
Public Safety:					
Office Supplies	\$ 40,260	66,509	29,519	6,717	36,236
Minor Tools & Apparatus	42,500	86,900	49,082	100	49,182
Repairs & Maintenance Buildings	2,240	16,861	5,765		5,765
Repairs & Maintenance Equipment		19,730	11,092		11,092
Total Expenditures	\$ 85,000	190,000	95,458	6,817	102,275
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$		9,853	(6,817)	3,036
Fund Balances - Beginning				94,852	
Fund Balances - Ending				\$ 88,035	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
<u>(84,689)</u>	<u> </u>
<u>(84,689)</u>	

30,273	9,647
37,718	4,761
11,096	
<u>8,638</u>	<u>5,100</u>
<u>87,725</u>	<u>19,509</u>

<u><u>3,036</u></u>	(19,509)
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<u>114,361</u>
<u><u>94,852</u></u>

Webb County, Texas
Head Start Program
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
For Year Ended September 30, 2009

	Grant # 06CH0929/44					Variance with Final Budget Positive (Negative)
	Grant Period 9/01/09 - 8/31/10					
	Budgeted Amounts		Cumulative Thru 9/30/09	Actual Amounts	Total	
Original	Final					
REVENUES						
Intergovernmental	\$ 8,094,145	8,328,031	670,360	7,624,012	8,294,372	(33,659)
Miscellaneous:						
In-Kind	<u>2,023,536</u>	<u>2,536,934</u>	<u>252,959</u>	<u>2,283,975</u>	<u>2,536,934</u>	
Total Revenues	<u>\$ 10,117,681</u>	<u>10,864,965</u>	<u>923,319</u>	<u>9,907,987</u>	<u>10,831,306</u>	<u>(33,659)</u>
EXPENDITURES						
Current:						
Health And Human Services:						
Personnel	\$ 5,085,531	4,829,885	463,791	4,366,094	4,829,885	
Fringe Benefits	2,138,294	1,986,218	178,228	1,807,990	1,986,218	
Travel	33,000	21,292	1,752	17,729	19,481	1,811
Supplies	141,819	299,464	1,535	285,007	286,542	12,922
Contractual	20,000	16,149		16,149	16,149	
Other	626,437	1,011,934	25,054	975,988	1,001,042	10,892
In-Kind Services	2,023,536	2,536,934	252,959	2,283,975	2,536,934	
Capital Outlay	49,064	163,089		155,055	155,055	8,034
Total Expenditures	<u>\$ 10,117,681</u>	<u>10,864,965</u>	<u>923,319</u>	<u>9,907,987</u>	<u>10,831,306</u>	<u>33,659</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$</u>					
Fund Balances-Beginning						
Fund Balances-Ending				<u>\$</u>		

Grant # 06CH0929/45
Grant Period 9/01/10 - 8/31/11

Budgeted Amounts		Actual Amounts	Variance with Final Budget	Total Actual Amounts	Total Prior Year
Original	Final		Positive (Negative)	As Of 9/30/10	As Of 9/30/09
8,245,512	8,245,512	737,357	(7,508,155)	8,361,369	7,830,518
2,061,378	2,061,378	317,154	(1,744,224)	2,601,129	2,472,771
<u>10,306,890</u>	<u>10,306,890</u>	<u>1,054,511</u>	<u>(9,252,379)</u>	<u>10,962,498</u>	<u>10,303,289</u>
5,281,899	5,281,899	498,823	4,783,076	4,864,917	4,709,356
2,175,565	2,175,565	193,708	1,981,857	2,001,698	1,944,529
33,000	33,000		33,000	17,729	48,645
142,000	146,715	2,065	144,650	287,072	153,171
21,000	21,000		21,000	16,149	46,530
592,048	587,333	42,761	544,572	1,018,749	825,884
2,061,378	2,061,378	317,154	1,744,224	2,601,129	2,472,771
				155,055	102,403
<u>10,306,890</u>	<u>10,306,890</u>	<u>1,054,511</u>	<u>9,252,379</u>	<u>10,962,498</u>	<u>10,303,289</u>

Webb County, Texas
Head Start Program - ARRA COLA
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
For Year Ended September 30, 2009

Grant # 06SE0929/01
Grant Period 7/01/09 - 9/30/10

	Budgeted Amounts		Cumulative Thru 9/30/09	Actual Amounts	Total
	Original	Final			
REVENUES					
Intergovernmental	\$ 577,644	577,644	146,573	430,729	577,302
Total Revenues	\$ 577,644	577,644	146,573	430,729	577,302
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	\$ 273,304	248,332	66,694	181,638	248,332
Fringe Benefits	52,081	53,312	18,155	35,157	53,312
Supplies	92,835	99,088	3,835	95,253	99,088
Other	115,963	133,451	57,889	75,220	133,109
Capital Outlay	43,461	43,461		43,461	43,461
Total Expenditures	\$ 577,644	577,644	146,573	430,729	577,302
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$				
Fund Balances-Beginning					
Fund Balances-Ending				\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
---------------------------------------------------------	--------------------------------------

<u>(342)</u>	<u>146,573</u>
<u>(342)</u>	<u>146,573</u>

	66,694
	18,155
	3,835
342	57,889
<u>342</u>	<u>146,573</u>

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Webb County, Texas
Head Start Program - ARRA EXPANSION
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
For Year Ended September 30, 2009

	Grant # 06SH0929/01				Total Prior Year As Of 9/30/09
	Grant Period 9/30/09 - 9/30/10				
	Budgeted Amounts		Actual	Variance with	
	Original	Final	Amounts	Final Budget Positive (Negative)	
REVENUES					
Intergovernmental	\$ 302,940	302,940	298,410	(4,530)	
In-Kind	75,735	87,492	87,492		
Total Revenues	<u>\$ 378,675</u>	<u>390,432</u>	<u>385,902</u>	<u>(4,530)</u>	
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	\$ 142,759	149,311	147,095	2,216	
Fringe Benefits	87,372	57,621	57,532	89	
Travel	3,500				
Supplies	36,000	57,558	55,724	1,834	
Contractual	1,000				
Other	32,309	38,450	38,059	391	
In-Kind	75,735	87,492	87,492		
Total Expenditures	<u>\$ 378,675</u>	<u>390,432</u>	<u>385,902</u>	<u>4,530</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	
Fund Balances-Beginning					
Fund Balances-Ending			<u>\$</u>		

Webb County, Texas
EARLY Head Start Program - ARRA
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
For Year Ended September 30, 2009

Grant # 06SA0929/01
Grant Period 9/30/09 - 9/30/10

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
	Original	Final			
REVENUES					
Intergovernmental	\$ 707,760	707,760	693,108	(14,652)	
In-Kind	176,940	16,997	16,997		
Total Revenues	\$ 884,700	724,757	710,105	(14,652)	
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	\$ 248,637	113,584	113,584		
Fringe Benefits	136,243	39,596	39,596		
Travel	17,000	14,192	13,683	509	
Supplies	32,000	201,923	193,248	8,675	
Contractual	167,800	251,966	251,966		
Other	76,520	56,939	52,719	4,220	
In-Kind	176,940	16,997	16,997		
Capital Outlay	29,560	29,560	28,312	1,248	
Total Expenditures	\$ 884,700	724,757	710,105	14,652	
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$				
Fund Balances-Beginning					
Fund Balances-Ending			\$		



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Webb County, Texas
U.S. Department of Health and Human Services - SAMHSA
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

406th District Drug Court Expansion & Enhancement Project
Grant Period 9/30/09 - 9/29/10

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
	Original	Final			
REVENUES					
Intergovernmental	\$ 300,000	300,000	235,194	(64,806)	
Total Revenues	<u>\$ 300,000</u>	<u>300,000</u>	<u>235,194</u>	<u>(64,806)</u>	
EXPENDITURES					
Current:					
Corrections & Rehabilitation					
Salaries & Wages	\$ 207,200	121,100	80,636	40,464	
Fringe Benefits	41,440	40,216	21,080	19,136	
Supplies	8,700	5,144	4,394	750	
Travel Cost	18,660	18,640	18,184	456	
Contractual Cost	24,000	114,900	110,900	4,000	
Total Expenditures	<u>\$ 300,000</u>	<u>300,000</u>	<u>235,194</u>	<u>64,806</u>	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>		<u></u>	
Fund Balances - Beginning			<u></u>		<u></u>
Fund Balances - Ending			<u>\$</u>		<u></u>

Webb County, Texas
Comprehensive Energy Assistance Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grant # 58090000397 Grant Period 1/01/09 - 12/31/09					Variance with Final Budget Positive (Negative)	
	Budgeted Amounts		Cumulative Thru 9/30/09	Actual Amounts	Total		
	Original	Final					
REVENUES							
Intergovernmental	\$	1,585,881	1,636,826	1,149,067	452,752	1,601,819	(35,007)
Total Revenues	\$	<u>1,585,881</u>	<u>1,636,826</u>	<u>1,149,067</u>	<u>452,752</u>	<u>1,601,819</u>	<u>(35,007)</u>
EXPENDITURES							
Current:							
Health And Human Services:							
Administrative	\$	114,373	107,939	69,395	31,145	100,540	7,399
Case Management		97,395	90,452	62,789	27,663	90,452	
Direct Services:							
Energy Crisis		137,328	257,376	252,387	4,989	257,376	
Co-Payment		508,114	414,119	320,568	91,732	412,300	1,819
Elderly And Disabled Assistance		521,847	547,900	361,856	161,849	523,705	24,195
Heating/Cooling Systems		137,328	147,328	19,254	127,312	146,566	762
Direct Services Support		68,664	70,880	62,818	8,062	70,880	
Training And Travel Allowance		832	832				832
Capital Outlay							
Total Expenditures	\$	<u>1,585,881</u>	<u>1,636,826</u>	<u>1,149,067</u>	<u>452,752</u>	<u>1,601,819</u>	<u>35,007</u>
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	\$	<u> </u>	<u> </u>				
Fund Balances-Beginning							
Fund Balances-Ending					\$	<u> </u>	

Grant # 58100000834
Grant Period 1/01/10 - 12/31/10

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/10	Total Prior Year As Of 9/30/09
Original	Final				
<u>1,502,330</u>	<u>2,415,226</u>	<u>1,196,629</u>	<u>(1,218,597)</u>	<u>1,649,381</u>	<u>1,338,299</u>
<u>1,502,330</u>	<u>2,415,226</u>	<u>1,196,629</u>	<u>(1,218,597)</u>	<u>1,649,381</u>	<u>1,338,299</u>
122,541	192,743	100,152	92,591	131,297	82,845
91,601	145,047	64,617	80,430	92,280	63,400
321,747	212,080	135,421	76,659	140,410	252,689
321,747	484,483	253,511	230,972	345,243	357,876
321,747	779,677	515,597	264,080	677,446	412,641
257,398	492,080	42,719	449,361	170,031	95,706
64,349	103,596	80,373	23,223	88,435	73,142
1,200	1,200		1,200		
	4,320	4,239	81	4,239	
<u>1,502,330</u>	<u>2,415,226</u>	<u>1,196,629</u>	<u>1,218,597</u>	<u>1,649,381</u>	<u>1,338,299</u>
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Webb County, Texas
Weatherization Assistance For Low Income Persons
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	DOE Grant # 56090000477 Grant Period 4/01/09 - 3/31/10					Variance with Final Budget Positive (Negative)	
	Budgeted Amounts		Cumulative Thru 9/30/09	Actual Amounts	Total		
	Original	Final					
REVENUES							
Intergovernmental	\$	91,799	261,387	31,938	183,145	215,083	(46,304)
Total Revenues	\$	91,799	261,387	31,938	183,145	215,083	(46,304)
EXPENDITURES							
Current:							
Health And Human Services:							
Administration	\$	3,147	12,865	1,767	9,086	10,853	2,012
Materials And Supplies		12,828	69,783		67,144	67,144	2,639
Program Support		16,328	49,640	18,754	25,597	44,351	5,289
Labor		15,000	59,705		51,303	51,303	8,402
State/DOE Required Travel		28,850	28,850	7,677	12,995	20,672	8,178
Fiscal Audit		1,000	1,000		1,000	1,000	
Insurance		3,607	4,134	3,740		3,740	394
Health And Safety		11,039	35,410		16,020	16,020	19,390
Total Expenditures	\$	91,799	261,387	31,938	183,145	215,083	46,304
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$						
Fund Balances - Beginning							
Fund Balances - Ending						\$	

DOE Grant # 5610000955
Grant Period 4/01/10 - 3/31/11

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/10	Total Prior Year As Of 9/30/09
48,911	9,453	(39,458)	192,598	68,774
48,911	9,453	(39,458)	192,598	68,774
4,691	2,561	2,131	11,647	2,930
9,805		9,805	67,144	8,562
10,462	5,745	4,717	31,342	35,222
9,806		9,806	51,303	6,407
2,000	347	1,653	13,342	9,573
800	800		1,800	800
3,829		3,829		3,740
7,518		7,518	16,020	1,540
48,911	9,453	39,458	192,598	68,774

Webb County, Texas
Weatherization Assistance For Low Income Persons
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

LIHEAP Grant # 81090000510
Grant Period 4/01/09 - 3/31/10

	Budgeted Amounts		Cumulative Thru 9/30/09	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
	Original	Final				
REVENUES						
Intergovernmental	\$ 306,166	306,166	19,463	197,870	217,333	(88,833)
Total Revenues	\$ 306,166	306,166	19,463	197,870	217,333	(88,833)
EXPENDITURES						
Current:						
Health And Human Services:						
Administrative	\$ 21,817	12,858	1,761	9,765	11,526	1,332
Materials And Supplies	95,413	87,193		51,981	51,981	35,212
Program Support	29,454	53,355	17,703	25,421	43,124	10,231
Labor	99,412	67,691		42,322	42,322	25,369
Travel	4,000	4,000		3,762	3,762	238
Health And Safety	56,070	41,070		24,755	24,755	16,315
Capital Outlay		40,000		39,864	39,864	136
Total Expenditures	\$ 306,166	306,167	19,463	197,870	217,333	88,833
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$					
Fund Balances - Beginning						
Fund Balances - Ending					\$	

LIHEAP Grant # 81110000924
Grant Period 4/01/10 - 3/31/11

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/10	Total Prior Year As Of 9/30/09
430,901	45,533	(385,368)	243,403	82,104
430,901	45,533	(385,368)	243,403	82,104
35,012	6,737	28,275	16,502	2,923
124,461		124,461	51,981	18,908
90,650	38,412	52,238	63,833	31,114
100,000		100,000	42,322	20,213
2,000	384	1,616	4,146	2,451
78,778		78,778	24,755	6,495
			39,864	
430,901	45,533	385,368	243,403	82,104
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Webb County, Texas
Community Services Block Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grant # 61090000391					Variance with Final Budget Positive (Negative)
	Grant Period 1/01/09 - 04/30/10					
	Budgeted Amounts		Cumulative Thru 9/30/09	Actual Amounts	Total	
Original	Final					
REVENUES						
Intergovernmental	\$ 522,303	575,814	187,491	388,323	575,814	
Grant Matching	168,180	176,619	66,619	13,062	79,681	(96,938)
Total Revenues	<u>\$ 690,483</u>	<u>752,433</u>	<u>254,110</u>	<u>401,385</u>	<u>655,495</u>	<u>(96,938)</u>
EXPENDITURES						
Current:						
Health And Human Services:						
Personnel	\$ 442,873	434,923	161,701	196,132	357,833	77,090
Fringe Benefits	182,757	147,081	50,065	77,168	127,233	19,848
Travel	3,591	532		532	532	
Supplies	22,789	42,544	6,659	35,885	42,544	
Other	38,473	92,797	35,685	57,112	92,797	
Capital Outlay		34,556		34,556	34,556	
Total Expenditures	<u>\$ 690,483</u>	<u>752,433</u>	<u>254,110</u>	<u>401,385</u>	<u>655,495</u>	<u>96,938</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances-Beginning						
Fund Balances-Ending				<u>\$</u>	<u></u>	

Grant # 6110000882

Grant Period 1/01/10 - 04/30/11

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/10	Total Prior Year As Of 9/30/09
Original	Final				
550,379	550,379	196,284	(354,095)	584,607	473,215
96,938	91,953	21,953	(70,000)	35,015	100,289
<u>647,317</u>	<u>642,332</u>	<u>218,237</u>	<u>(424,095)</u>	<u>619,622</u>	<u>573,504</u>
418,750	414,586	133,185	281,401	329,317	358,521
153,888	153,067	47,342	105,725	124,510	127,981
4,338	4,338	2,494	1,844	3,026	
15,540	15,540	8,016	7,524	43,901	22,500
54,801	54,801	27,200	27,601	84,312	64,502
				34,556	
<u>647,317</u>	<u>642,332</u>	<u>218,237</u>	<u>424,095</u>	<u>619,622</u>	<u>573,504</u>
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Webb County, Texas
Texas Department of Housing & Community Affairs
ARRA CSBG Program #11090000568
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

Grant #11090000568
Grant Period 8/01/09 - 9/30/10

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/09	Actual Amounts	Total
REVENUES				
Intergovernmental	\$ 869,850	4,922	864,928	869,850
Total Revenues	\$ 869,850	4,922	864,928	869,850
 EXPENDITURES				
Current:				
Community and Economic Development:				
Personnel	\$ 37,065	3,594	33,471	37,065
Fringe Benefits	11,946	663	11,283	11,946
Travel	6,956	408	6,548	6,956
Supplies	2,905	257	2,648	2,905
General Purpose Equipment	1,372		1,372	1,372
Contractual	533,350		533,350	533,350
Other	276,256		276,256	276,256
Total Expenditures	\$ 869,850	4,922	864,928	869,850
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending			\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
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	4,922
	4,922

3,594
663
408
257

	4,922
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Webb County, Texas

Meals On Wheels

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009**

	Grant # 000158100				
	Grant Period 10/01/09 - 9/30/10				
	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget	Prior Year
				Positive	As Of 9/30/09
				(Negative)	
REVENUES					
Intergovernmental	\$ 468,806	468,806	481,383	12,577	455,568
Grant Matching	37,000	37,000	36,288	(712)	36,284
Total Revenues	<u>\$ 505,806</u>	<u>505,806</u>	<u>517,671</u>	<u>11,865</u>	<u>491,852</u>
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	\$ 233,866	233,866	143,547	90,319	185,676
Fringe Benefits	73,218	54,328	52,390	1,938	68,633
Travel					1,616
Consumable Supplies	112,000	137,628	137,509	119	112,017
Other	86,722	106,551	93,574	12,977	97,343
Total Expenditures	<u>\$ 505,806</u>	<u>532,373</u>	<u>427,020</u>	<u>105,353</u>	<u>465,285</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>\$</u>	<u>(26,567)</u>	90,651	<u>117,218</u>	26,567
Fund Balances-Beginning			<u>26,567</u>		
Fund Balances-Ending			<u>\$ 117,218</u>		<u>26,567</u>

Webb County, Texas
TDHCA Owner Occupied Assistance #1001027
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grant #1001027 Grant Period 3/05/09 - 3/04/11			
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/09	Actual Amounts	Total
REVENUES				
Intergovernmental	\$ 249,600	999	15,855	16,854
Revenue In Kind	24,000			
Total Revenues	\$ 273,600	999	15,855	16,854
 EXPENDITURES				
Current:				
Community And Economic Development:				
Housing Rehabilitation	\$ 240,000		15,555	15,555
Administration	9,600	999	300	1,299
Expenditures In Kind	24,000			
Total Expenditures	\$ 273,600	999	15,855	16,854
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending			\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
(232,746)	999
(24,000)	
<u>(256,746)</u>	<u>999</u>

224,445	
8,301	999
24,000	
<u>256,746</u>	<u>999</u>

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Webb County, Texas
Self Help Center Contract #728023
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/09	Actual Amounts	Total
Grant #728023				
<u>Grant Period 12/18/08 - 12/18/12</u>				
REVENUES				
Intergovernmental	\$ 1,200,000	99,937	524,728	624,665
Total Revenues	<u>\$ 1,200,000</u>	<u>99,937</u>	<u>524,728</u>	<u>624,665</u>
 EXPENDITURES				
Current:				
Community And Economic Development:				
Public Services	\$ 180,000	27,271	19,778	47,049
Residential Rehabilitation	710,000	5,290	387,732	393,022
Administration, Planning & Management	120,000	67,376	32,088	99,464
Reconstruction	90,000		85,130	85,130
New Construction	100,000			
Total Expenditures	<u>\$ 1,200,000</u>	<u>99,937</u>	<u>524,728</u>	<u>624,665</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning			<u>\$</u>	
Fund Balances - Ending			<u></u>	

Webb County, Texas
Texas Department of Rural Affairs - Contract #729145
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

		Grant #729145 Grant Period 7/29/09 - 7/25/11			
		Original and Final Budgeted Amounts	Cumulative Thru 9/30/09	Actual Amounts	Total
REVENUES					
Intergovernmental	\$	500,000		22,286	22,286
Revenue In Kind		25,000			
Total Revenues	\$	525,000		22,286	22,286
 EXPENDITURES					
Current:					
Community And Economic Development:					
Rehab of Private Property (Water Service)	\$	130,000		6,720	6,720
Rehab of Private Property (Sewer Service)		320,000		7,850	7,850
General Administration		50,000		7,716	7,716
Expenditures In Kind		25,000			
Total Expenditures	\$	525,000		22,286	22,286
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
(477,714)	
(25,000)	
<u>(502,714)</u>	<u> </u>

123,280	
312,150	
42,284	
25,000	
<u>502,714</u>	<u> </u>
<u> </u>	<u> </u>

Webb County, Texas
Texas Department of Rural Affairs - Contract Number 728075
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

Contract #728075
Contract Period 6/22/08 - 12/21/10

	<u>Budgeted Amounts</u>		<u>Cumulative Thru 9/30/09</u>	<u>Actual Amounts</u>	<u>Total</u>
	<u>Original</u>	<u>Final</u>			
REVENUES					
Intergovernmental	\$ 500,000	500,000	157,470	206,980	364,450
Revenue In Kind	25,000	25,000			
Total Revenues	<u>\$ 525,000</u>	<u>525,000</u>	<u>157,470</u>	<u>206,980</u>	<u>364,450</u>
EXPENDITURES					
Current:					
Community & Economic Development:					
Rehabilitation Of Private Properties (Sewer Service)	\$ 318,500	248,500	72,874	93,227	166,101
Rehabilitation Of Private Properties (Water Service)	131,500	201,500	63,769	87,562	151,331
General Administration	50,000	50,000	20,827	26,191	47,018
Expenditures In Kind	25,000	25,000			
Total Expenditures	<u>\$ 525,000</u>	<u>525,000</u>	<u>157,470</u>	<u>206,980</u>	<u>364,450</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning				<u>\$</u>	
Fund Balances - Ending				<u></u>	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
(135,550)	157,470
(25,000)	
<u>(160,550)</u>	<u>157,470</u>

82,399	72,874
50,169	63,769
2,982	20,827
25,000	
<u>160,550</u>	<u>157,470</u>

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Webb County, Texas
Department of Health And Human Services
City of Laredo Homeless Prevention And Rapid Re-Housing Program (ARRA)
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grant Period 9/01/09 - 4/01/12			Total Prior Years As Of 9/30/09
	Original and Final Budgeted Amounts	Actual Amount	Variance with Final Budget Positive (Negative)	
REVENUES				
Intergovernmental	\$ 331,699	199,060	(132,639)	
Total Revenues	<u>\$ 331,699</u>	<u>199,060</u>	<u>(132,639)</u>	
EXPENDITURES				
Current:				
Health And Human Services:				
Payroll	\$ 108,836	23,854	84,982	
Administration Expense	15,795	4,106	11,689	
Rapid Re-Housing	39,366	32,912	6,454	
Homesless Prevention	167,702	138,188	29,514	
Total Expenditures	<u>\$ 331,699</u>	<u>199,060</u>	<u>132,639</u>	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>		<u></u>	
Fund Balances - Beginning				
Fund Balances - Ending		<u>\$</u>		

Webb County, Texas
U.S. Department of Agriculture - Community Facility Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grant Period 08/13/09 - 09/30/10			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
REVENUES				
Intergovernmental	\$ 200,000	200,000		
Total Revenues	\$ 200,000	200,000		
EXPENDITURES				
Current:				
Public Safety:				
Capital Outlay	\$ 200,000	200,000		
Total Expenditures	\$ 200,000	200,000		
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
Child And Adult Care Food Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

Grant # 75G7034
Grant Period 10/01/09 - 9/30/10

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
	Original	Final			
REVENUES					
Intergovernmental	\$ 827,421	849,962	941,903	91,941	859,060
Interest					
Total Revenues	\$ 827,421	849,962	941,903	91,941	859,060
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	\$ 272,923	263,289	263,289		248,456
Fringe Benefits	136,418	136,013	136,013		124,424
Administration					
Operations	23,080	23,080	21,931	1,149	20,293
Food	395,000	459,911	459,911		446,617
Total Expenditures	\$ 827,421	882,293	881,144	1,149	839,790
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	\$	(32,331)	60,759	93,090	19,270
Fund Balances-Beginning			19,270		
Fund Balances- Ending			\$ 80,029		19,270

Webb County, Texas
Drug Enforcement Agency - Laredo Financial Task Force
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grant Period 10/01/09 - 9/30/10				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Years As Of 9/30/09
	Original	Final			
REVENUES					
Intergovernmental	\$ 258,726	221,415	221,415		243,310
Revenue from Webb County					4,955
Other Revenue		27,292	27,292		
Total Revenues	\$ 258,726	248,707	248,707		248,265
EXPENDITURES					
Current:					
Public Safety:					
Salaries	\$ 156,158	252,726	252,726		205,665
Fringe Benefits	53,449	73,474	73,474		58,891
Total Expenditures	\$ 209,607	326,200	326,200		264,556
Excess (Deficiency) Of Revenues Over (Under) Expenditures		(77,493)	(77,493)		(31,256)
Other Financing Sources (Uses):					
Operating Transfers In	\$	77,493	77,493		16,291
Total Other Financing Sources (Uses)	\$	77,493	77,493		16,291
Net Change in Fund Balances	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

Webb County, Texas
Drug Enforcement Agency - Narcotics Task Force
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grant Period 10/01/09 - 9/30/10				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Years As Of 9/30/09
	Original	Final			
REVENUES					
Intergovernmental	\$ 255,970	255,970	255,970		306,742
Revenue from Webb County					29,134
Other Revenue		28,369	28,369		
Total Revenues	\$ 255,970	284,339	284,339		335,876
EXPENDITURES					
Current:					
Public Safety:					
Salaries	\$ 292,040	292,040	292,040		199,588
Overtime					68,530
Fringe Benefits	87,267	87,267	87,267		87,557
Total Expenditures	\$ 379,307	379,307	379,307		355,675
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures		(94,968)	(94,968)		(19,799)
Other Financing Sources (Uses):					
Operating Transfers In	\$	94,968	94,968		19,799
Total Other Financing Sources (Uses)	\$	94,968	94,968		19,799
Net Change in Fund Balances	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

Webb County, Texas
U.S. Department of Justice - Bullet Proof Vests Partnership
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

FY 2009 Bulletproof Vest Partnership Act Grant
Grant Period: 10/01/09-09/30/10

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
REVENUES				
Intergovernmental	\$ 7,664	7,204	(460)	7,325
Grant Matching	7,664	7,204	(460)	7,325
Total Revenues	<u>\$ 15,328</u>	<u>14,408</u>	<u>(920)</u>	<u>14,650</u>
EXPENDITURES				
Current:				
Justice System:				
Bullet Proof Vests	5,841	5,835	6	
Public Safety:				
Bullet Proof Vests	9,487	8,573	914	14,650
Total Expenditures	<u>\$ 15,328</u>	<u>14,408</u>	<u>920</u>	<u>14,650</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>		<u></u>	<u></u>
Fund Balances - Beginning				
Fund Balances - Ending		<u>\$</u>		

Webb County, Texas
U.S. Department of Justice - Enhancing Webb County Jail
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
For Year Ended September 30, 2009

	Grant # 2009-SS-B9-0050				Total Prior Year As Of 9/30/09
	Grant Period 07/01/09 -09/30/11				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
Original	Final				
REVENUES					
Intergovernmental	\$ 783,615	783,615	306,612	(477,003)	
Total Revenues	\$ 783,615	783,615	306,612	(477,003)	
EXPENDITURES					
Current;					
Public Safety:					
Personnel	\$ 562,380	520,474	213,248	307,226	
Fringe Benefits	196,198	183,617	69,801	113,816	
Travel	4,540	18,795	478	18,317	
Professional Services		33,263	2,968	30,295	
Materials and Supplies		2,821		2,821	
Minor Tools & Apparatus	20,497	12,843	8,315	4,528	
Capital Outlay		11,802	11,802		
Total Expenditures	\$ 783,615	783,615	306,612	477,003	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

Webb County, Texas
U.S. Department of Justice - C.O.P.S. Hiring Recovery Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grant # 2009RKWX0837 Grant Period 07/01/09 - 06/30/12			
	Original and Final Budgeted Original	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
REVENUES				
Intergovernmental	\$ 167,607	50,693	(116,914)	_____
Total Revenues	<u>\$ 167,607</u>	<u>50,693</u>	<u>(116,914)</u>	<u>_____</u>
EXPENDITURES				
Current:				
Public System:				
Personnel	\$ 115,914	37,746	78,168	_____
Fringe Benefits	51,693	12,947	38,746	_____
Total Expenditures	<u>\$ 167,607</u>	<u>50,693</u>	<u>116,914</u>	<u>_____</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ _____</u>		<u>_____</u>	_____
Fund Balances - Beginning		_____		_____
Fund Balances - Ending		<u>\$ _____</u>		<u>_____</u>



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Webb County, Texas
U.S. Department of Justice - National PAL Recovery Act Mentoring
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

Grant # ARRATX113				
Grant Period: 04/01/10 - 04/30/10				
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
REVENUES				
Intergovernmental	\$ 24,670	9,966	(14,704)	
Total Revenues	\$ 24,670	9,966	(14,704)	
 EXPENDITURES				
Current:				
Public Safety:				
Personnel Cost	\$ 13,440	6,381	7,059	
Fringe Benefits	2,587	1,228	1,359	
Travel	6,561	962	5,599	
Materials & Supplies	500		500	
Minor Tools and Apparatus	1,582	1,395	187	
Total Expenditures	\$ 24,670	9,966	14,704	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas
Criminal Justice Division
Juvenile Accountability Incentive Block Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009**

	Grant #1383111 Grant Period 9/01/09 - 8/31/10				Variance with Final Budget Positive (Negative)
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/09	Actual Amounts	Total	
REVENUES					
Intergovernmental	\$ 18,007		17,988	17,988	(19)
Grant Matching	2,001		1,999	1,999	(2)
Total Revenues	<u>\$ 20,008</u>		<u>19,987</u>	<u>19,987</u>	<u>(21)</u>
EXPENDITURES					
Current:					
Justice System:					
Travel	\$ 20,008		19,987	19,987	21
Equipment					
Total Expenditures	<u>\$ 20,008</u>		<u>19,987</u>	<u>19,987</u>	<u>21</u>
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	<u>\$</u>				
Fund Balances - Beginning					
Fund Balances - Ending			<u>\$</u>		

Webb County, Texas
Office the Governor - Criminal Justice Division
Operation Border Star

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grant #19790-02			
	Grant Period 10/01/09 - 9/30/10			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
REVENUES				
Intergovernmental	\$ 202,020	184,956	(17,064)	158,300
Total Revenues	\$ 202,020	184,956	(17,064)	158,300
EXPENDITURES				
Current:				
Public Safety:				
Personnel	\$ 147,639	136,593	11,046	86,297
Fringe Benefits	54,381	48,363	6,018	26,977
Capital Outlay				45,026
Total Expenditures	\$ 202,020	184,956	17,064	158,300
Excess (Deficiency) Of Revenues	\$			
Over (Under) Expenditures				
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
Office of the Governor-Border Juvenile Gang Prevention/Intervention Program
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

Grant # DJ-09-J20-23110-01				
Grant Period: 03/01/10 - 08/31/11				
	Budget	Actual	Variance Favorable (Unfavorable)	Total Prior Year As Of 9/30/09
REVENUES				
Intergovernmental	\$ 314,544	26,569	(287,975)	
Total Revenues	\$ 314,544	26,569	(287,975)	
 EXPENDITURES				
Current:				
Justice System:				
Personnel	\$ 99,156	17,505	81,651	
Fringe	42,664	4,160	38,504	
Administrative Travel	3,091		3,091	
Office Supplies	2,000	1,570	430	
Telephone	4,288		4,288	
Training & Education	4,000	3,334	666	
Professional Services	82,469		82,469	
Minor Tools & Apparatus	53,876		53,876	
Capital Outlay	23,000		23,000	
Total Expenditures	\$ 314,544	26,569	287,975	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
CJD- Violence Against Women Formula Grants
Sexual Assault, Domestic Violence, & Stalking Liaison Officer
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

		<u>Grant # WF-09-V30-21290-01</u>		<u>Grant Period 09/01/09 - 08/31/10</u>		
		<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>	
		<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>	
					<u>Positive</u>	
					<u>(Negative)</u>	
REVENUES						
Intergovernmental	\$	39,289	39,289	29,406	(9,883)	
Total Revenues	\$	<u>39,289</u>	<u>39,289</u>	<u>29,406</u>	<u>(9,883)</u>	
EXPENDITURES						
Current:						
Public Safety:						
Salaries & Fringe Benefits	\$	53,024	42,769	33,577	9,192	
Travel & Training		7,422	8,957	5,492	3,465	
Equipment			5,124	4,523	601	
Operating Expenses			3,596	1,648	1,948	
Total Expenditures	\$	<u>60,446</u>	<u>60,446</u>	<u>45,240</u>	<u>15,206</u>	
Excess (Deficiency) Of Revenues						
Over (Under) Expenditures		(21,157)	(21,157)	(15,834)	5,323	
Other Financing Sources (Uses):						
Operating Transfers In	\$	21,157	21,157	15,834	(5,323)	
Total Other Financing Sources (Uses)	\$	<u>21,157</u>	<u>21,157</u>	<u>15,834</u>	<u>(5,323)</u>	
Net Change in Fund Balances	\$	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
Fund Balances - Beginning				<u> </u>		
Fund Balances - Ending				<u>\$ </u>		

Grant # WF-10-V30-21290-02
Grant Period 09/01/10 - 08/31/11

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/10	Total Prior Year As of 9/30/09
36,755	4,370	(32,385)	33,777	
<u>36,755</u>	<u>4,370</u>	<u>(32,385)</u>	<u>33,777</u>	
53,024	4,370	48,654	37,947	
2,574		2,574	5,492	
			4,523	
948		948	1,648	
<u>56,546</u>	<u>4,370</u>	<u>52,176</u>	<u>49,611</u>	
(19,791)		19,791	(15,834)	
<u>19,791</u>		<u>(19,791)</u>	<u>15,834</u>	
<u>19,791</u>		<u>(19,791)</u>	<u>15,834</u>	

Webb County, Texas
Office of the Governor - ARRA Border Security Force Multipler Project
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

Grant # SU-09-A10-23105-01
Grant Period: 04/01/10 - 03/31/11

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-	Total Prior Year As Of 9/30/09
	Original	Final		Positive (Negative)	
	Original	Final		Positive (Negative)	
REVENUES					
Intergovernmental	\$ 400,000	425,000	194,694	(230,306)	
Total Revenues	\$ 400,000	425,000	194,694	(230,306)	
EXPENDITURES					
Current:					
Public Safety:					
Overtime	\$ 205,179	205,179	72,603	132,576	
Fringe Benefits	48,325	48,325	17,302	31,023	
Minor Apparatus & Tools	146,496	66,707		66,707	
Captial Outlay		104,789	104,789		
Total Expenditures	\$ 400,000	425,000	194,694	230,306	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances-Beginning					
Fund Balances-Ending			\$		

Webb County, Texas
Edward Byrne Memorial JAG-ARRA
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grant # SU-09-A10-22101-01 Grant Period 10/01/09 - 02/28/11				Total Prior Year As of 9/30/09
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
Intergovernmental	\$ 298,000	298,000	95,072	(202,928)	
Total Revenues	\$ 298,000	298,000	95,072	(202,928)	
EXPENDITURES					
Current:					
Public Safety:					
Personnel	\$ 52,299	52,299	18,243	34,056	
Support Assistance	160,000	160,000	69,774	90,226	
Supplies	2,130	2,130	819	1,311	
Minor Tools and Apparatus		1,687		1,687	
Captital Outlay	83,571	81,884	6,236	75,648	
Total Expenditures	\$ 298,000	298,000	95,072	202,928	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning			\$		
Fund Balances - Ending					



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**Webb County, Texas
Texas Border Sheriff's Coalition
Operation Linebacker**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009**

Grant #2009-D1-BX-0141

Grant Period 01/25/10 - 9/30/10

	Original and Final Budgeted Amounts	Actual Amount	Variance with Final Budget Positive (Negative)	Total Prior Years As Of 9/30/09
REVENUES				
Intergovernmental	\$ 285,198	283,151	(2,047)	
Total Revenues	<u>\$ 285,198</u>	<u>283,151</u>	<u>(2,047)</u>	
EXPENDITURES				
Current:				
Public Safety:				
Minor Tools Ap	\$ 1,000	999	1	
Capital Outlay	284,198	282,152	2,046	
Total Expenditures	<u>\$ 285,198</u>	<u>283,151</u>	<u>2,047</u>	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u><u> </u></u>		<u><u> </u></u>	<u><u> </u></u>
Fund Balances - Beginning		<u> </u>		
Fund Balances - Ending		<u><u> </u></u>		

Webb County, Texas
Criminal Justice Division - City of Laredo Financial Task Force
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grant # I9PSSP571				
	Grant Period 1/01/09 - 12/31/09				
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/09	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 72,026	23,609	17,459	41,068	(30,958)
Grant Matching	224				(224)
Total Revenues	<u>\$ 72,250</u>	<u>23,609</u>	<u>17,459</u>	<u>41,068</u>	<u>(31,182)</u>
EXPENDITURES					
Current:					
Public Safety:					
Salaries	\$ 54,830	18,332	13,165	31,497	23,333
Fringe Benefits	17,420	5,277	4,294	9,571	7,849
Total Expenditures	<u>\$ 72,250</u>	<u>23,609</u>	<u>17,459</u>	<u>41,068</u>	<u>31,182</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning				<u></u>	
Fund Balances - Ending				<u>\$</u>	

Webb County, Texas
United States Department of Justice
City of Laredo JAG

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

Grant No. 2008-DJ-BX-0579
Grant Period 10/01/07 - 9/30/11

	Original and Final Budgeted Amounts	Actual Amount	Variance with Final Budget Positive (Negative)	Total Prior Years As Of 9/30/09
REVENUES				
Intergovernmental	\$ 20,171	14,520	(5,651)	40,434
Total Revenues	<u>\$ 20,171</u>	<u>14,520</u>	<u>(5,651)</u>	<u>40,434</u>
EXPENDITURES				
Current:				
Justice System:				
Material & Supplies	\$ 7,821	2,180	5,641	
Bullet Proof Vests				40,434
Capital Outlay	12,350	12,340	10	
Total Expenditures	<u>\$ 20,171</u>	<u>14,520</u>	<u>5,651</u>	<u>40,434</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>			
Fund Balances - Beginning		<u> </u>		
Fund Balances - Ending		<u> </u>		

Webb County, Texas
U.S. Department of Justice - Justice Assistance Grant Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
For Year Ended September 30, 2009

Grant #2007-DU-BX-0784
Grant Period: 10/01/06-09/30/10

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
REVENUES				
Intergovernmental	\$ 62,843	62,820	(23)	
Total Revenues	<u>\$ 62,843</u>	<u>62,820</u>	<u>(23)</u>	
EXPENDITURES				
Current:				
Public Safety:				
Minor Tools and Apparatus	\$ 13,725	13,725		
Capital Outlay	49,118	49,095	23	
Total Expenditures	<u>\$ 62,843</u>	<u>62,820</u>	<u>23</u>	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>		<u></u>	
Fund Balances - Beginning				
Fund Balances - Ending		<u>\$</u>		<u></u>

Webb County, Texas
United States Department of Justice
City of Laredo JAG Recovery Act Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

Grant No. 2009-SB-B9-1063
Grant Period 3/01/09 - 2/28/13

	Original and Final Budgeted Amounts	Actual Amount	Variance with Final Budget Positive (Negative)	Total Prior Years As Of 9/30/09
REVENUES				
Intergovernmental	\$ 27,982	27,982		
Total Revenues	\$ 27,982	27,982		
EXPENDITURES				
Current:				
Justice System:				
Capital Outlay	\$ 27,982	27,982		
Total Expenditures	\$ 27,982	27,982		
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending				

**Webb County, Texas
City of Laredo JAG**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009**

Grant No. 2009-DJ-BX-1331
Grant Period 10/01/08 - 9/30/12

	Original and Final Budgeted Amounts	Actual Amount	Variance with Final Budget Positive (Negative)	Total Prior Years As Of 9/30/09
REVENUES				
Intergovernmental	\$ 69,907	38,562	(31,345)	
Total Revenues	<u>\$ 69,907</u>	<u>38,562</u>	<u>(31,345)</u>	
EXPENDITURES				
Current:				
Public System:				
Professional Services	\$ 31,179		31,179	
Minor Tools Ap	4,000	3,975	25	
Minor Ap Equipment	3,930	3,930		
Equipment	30,798	30,657	141	
Total Expenditures	<u>\$ 69,907</u>	<u>38,562</u>	<u>31,345</u>	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>		<u></u>	
Fund Balances - Beginning		<u></u>		<u></u>
Fund Balances - Ending		<u>\$</u>		<u></u>



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Webb County, Texas
CAA Emergency Food And Shelter
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grant # 843800-005				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
	Original	Final			
REVENUES					
Intergovernmental	\$ 836	7,503	6,946	(557)	14,484
Grant Matching					5,365
Miscellaneous	32,630	95,766	66,194	(29,572)	139,419
Total Revenues	<u>\$ 33,466</u>	<u>103,269</u>	<u>73,140</u>	<u>(30,129)</u>	<u>159,268</u>
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	\$				4,567
Fringe Benefits					798
Indigent Utilities	836	7,503	6,946	557	14,484
Other Indigent Utilities	32,630	95,766	66,194	29,572	139,419
Total Expenditures	<u>\$ 33,466</u>	<u>103,269</u>	<u>73,140</u>	<u>30,129</u>	<u>159,268</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances-Beginning			<u></u>		<u></u>
Fund Balances-Ending			<u>\$</u>		<u></u>

Webb County, Texas
Weatherization - Department of Energy
American Recovery and Reinvestment Act (ARRA)
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

ARRA D.O.E. Grant #16090000682

Grant Period 9/01/2009 - 8/31/2011

	Budgeted Amounts		Cumulative Thru 9/30/09	Actual Amounts	Total
	Original	Final			
REVENUES					
Intergovernmental	\$ 1,213,006	2,426,010	1,051	600,388	601,439
Total Revenues	\$ 1,213,006	2,426,010	1,051	600,388	601,439
EXPENDITURES					
Current:					
Health And Human Services:					
Administration	\$ 57,555	115,110	211	11,197	11,408
Materials/Program Support/Labor	868,944	1,728,887		499,766	499,766
State/DOE Required Travel	61,903	123,805	840	21,721	22,560
Fiscal Audit	1,000	2,000		1,000	1,000
Insurance	6,368	12,736		6,111	6,111
Health And Safety	217,236	434,472		56,193	56,193
Capital Outlay		9,000		4,400	4,400
Total Expenditures	\$ 1,213,006	2,426,010	1,051	600,388	601,439
Excess (Deficiency) Of Revenues	\$				
Over (Under) Expenditures					
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
(1,824,571)	
(1,824,571)	

103,702	
1,229,121	
101,245	
1,000	
6,625	
378,279	
4,600	
1,824,571	

Webb County, Texas
Public Transportation For Nonurbanized Areas
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grants # 51022F7038 & 51922F7169					Variance with Final Budget Positive (Negative)
	Grant Period 9/01/09 - 8/31/10					
	Budgeted Amounts		Cumulative	Actual	Total	
	Original	Final	Thru 9/30/09	Amounts		
REVENUES						
Fees	\$ 120,000	120,000	8,704	96,203	104,907	(15,093)
Intergovernmental	497,978	719,875	38,514	522,423	560,937	(158,938)
Grant Matching	47,000	66,399	633	54,686	55,319	(11,080)
Miscellaneous:						
In Kind	30,000	30,000	2,500	27,500	30,000	
Other Revenue						
Total Revenues	<u>\$ 694,978</u>	<u>936,274</u>	<u>50,351</u>	<u>700,812</u>	<u>751,163</u>	<u>(185,111)</u>
EXPENDITURES						
Current:						
Infrastructure And Environmental Services:						
Administrative	\$ 134,812	155,313	10,981	134,916	145,897	9,416
Operating Expenses	530,166	756,381	36,870	543,816	580,686	175,695
In-Kind Services	30,000	30,000	2,500	27,500	30,000	
Capital Outlay						
Total Expenditures	<u>\$ 694,978</u>	<u>941,694</u>	<u>50,351</u>	<u>706,232</u>	<u>756,583</u>	<u>185,111</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$	(5,420)		(5,420)	(5,420)	
Other Financing Sources (Uses):						
Sale of Capital Assets	\$	5,420		5,420	5,420	
Total Other Financing Sources (Uses):	<u>\$</u>	<u>5,420</u>		<u>5,420</u>	<u>5,420</u>	
Net Change in Fund Balances	<u>\$</u>					
Fund Balances-Beginning, Restated						
Fund Balances-Ending					<u>\$</u>	

Grants # 51122F7037 & 51022F7225

Grant Period 9/01/10 - 8/31/11

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/10	Total Prior Year As Of 9/30/09
Original	Final				
102,948	102,948	8,865	(94,083)	105,068	109,201
527,116	520,747	38,397	(482,350)	560,820	896,140
77,000	108,902	4,342	(104,560)	59,028	42,670
				27,500	30,000
					22,400
<u>707,064</u>	<u>732,597</u>	<u>51,604</u>	<u>(680,993)</u>	<u>752,416</u>	<u>1,100,411</u>
216,769	235,534	15,592	219,942	150,508	149,016
490,295	497,063	36,012	461,051	579,828	620,033
				27,500	30,000
					301,362
<u>707,064</u>	<u>732,597</u>	<u>51,604</u>	<u>680,993</u>	<u>757,836</u>	<u>1,100,411</u>
				(5,420)	
				5,420	
				5,420	
				15,261	9,590
				<u>15,261</u>	<u>9,590</u>

Webb County, Texas
Public Transportation For Nonurbanized Areas - ARRA Funding
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grants # 51922F7307				Total Prior Year As Of 9/30/09
	Grant Period 5/01/09 - 12/31/10				
	Budgeted Amounts		Actual	Variance with Final Budget	
	Original	Final	Amounts	Positive (Negative)	
REVENUES					
Intergovernmental	\$ 567,000	567,000	566,945	(55)	
Total Revenues	<u>\$ 567,000</u>	<u>567,000</u>	<u>566,945</u>	<u>(55)</u>	
EXPENDITURES					
Current:					
Infrastructure And Environmental Services:					
Capital Outlay-IT Dispatch System	\$ 212,000	205,668	205,613	55	
Capital Outlay-Vehicles	355,000	361,332	361,332		
Total Expenditures	<u>\$ 567,000</u>	<u>567,000</u>	<u>566,945</u>	<u>55</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances-Beginning			<u></u>		
Fund Balances-Ending			<u>\$</u>		

Webb County, Texas
Neighborhood Watch- 2008 CCP
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

Grant # 2008 GE-T8-0034
Grant Period 09/01/08 - 01/15/11

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
	Original	Final			
REVENUES					
Intergovernmental	\$ 15,485	15,485	6,512	(8,973)	
Total Revenues	<u>\$ 15,485</u>	<u>15,485</u>	<u>6,512</u>	<u>(8,973)</u>	
EXPENDITURES					
Current:					
Public Safety:					
Travel	\$ 6,000	4,398	1,582	2,816	
Consultants	6,485				
Public Education/Outreach	3,000	11,087	4,930	6,157	
Total Expenditures	<u>\$ 15,485</u>	<u>15,485</u>	<u>6,512</u>	<u>8,973</u>	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>		<u></u>	
Fund Balances-Beginning					
Fund Balances-Ending			<u>\$</u>		<u></u>

Webb County Texas
2008 Operation Stonegarden Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
For Year Ended September 30, 2009

Grant # 2008-SG-T8-0009
Grant Period 09/01/08 - 5/01/11

	Budgeted Amounts		Cumulative Thru 9/30/09	Actual Amounts	Total
	Original	Final			
REVENUES					
Intergovernmental	\$ 1,950,000	1,950,000	252,153	1,276,983	1,529,136
Total Revenues	\$ 1,950,000	1,950,000	252,153	1,276,983	1,529,136
EXPENDITURES					
Current:					
Public Safety:					
Overtime	\$ 1,433,838	709,840	168,789	455,465	624,254
Fringe Benefits	237,012	166,810	38,974	107,440	146,414
Fuel And Lubricants	117,967				
Vehicle Maintenance	108,237				
Capital Outlay	52,946	1,073,350	44,390	714,078	758,468
Total Expenditures	\$ 1,950,000	1,950,000	252,153	1,276,983	1,529,136
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning				\$	
Fund Balances - Ending				\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
<u>(420,864)</u>	<u>252,153</u>
<u>(420,864)</u>	<u>252,153</u>

85,586	168,789
20,396	38,974

<u>314,882</u>	<u>44,390</u>
<u>420,864</u>	<u>252,153</u>

<u>_____</u>	<u>_____</u>
	<u>_____</u>
	<u>_____</u>

Webb County Texas
2009 Operation Stonegarden Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
For Year Ended September 30, 2009

	Grant # 2009-SJ-T90011			
	Grant Period 08/01/09 - 04/01/12			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
REVENUES				
Intergovernmental	\$ 1,305,378	68,765	(1,236,613)	
Total Revenues	\$ 1,305,378	68,765	(1,236,613)	
EXPENDITURES				
Current:				
Public Safety:				
Overtime	\$ 506,805	20,279	486,526	
Fringe Benefits	120,771	4,833	115,938	
City of Laredo Support Assistance	233,333		233,333	
Fuel And Lubricants	68,368		68,368	
Vehicle Maintenance	7,501		7,501	
Capital Outlay	368,600	43,653	324,947	
Total Expenditures	\$ 1,305,378	68,765	1,236,613	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending				

Webb County, Texas
U.S. Department of Homeland Security - Homeland Security Grant Program
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

Grant # 2007-GE-T7-0024

Grant Period: 10/12/07-03/31/10

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>	<u>Total Prior Year As Of 9/30/09</u>
REVENUES				
Intergovernmental	\$ 240,899	240,898	(1)	
Total Revenues	<u>\$ 240,899</u>	<u>240,898</u>	<u>(1)</u>	
EXPENDITURES				
Current:				
Public Safety:				
Capital Outlay	\$ 240,899	240,898	1	
Total Expenditures	<u>\$ 240,899</u>	<u>240,898</u>	<u>1</u>	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>		<u></u>	
Fund Balances-Beginning		<u></u>		<u></u>
Fund Balances-Ending		<u>\$</u>		<u></u>



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Webb County, Texas
Office of the Secretary of State - Help America Vote Act
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
September 30, 2010 with Comparative Figures
for September 30, 2009

	Original and Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/09
	Original	Final			
REVENUES					
Intergovernmental	\$ 17,652	149,179	25,886	(123,293)	
Total Revenues	<u>\$ 17,652</u>	<u>149,179</u>	<u>25,886</u>	<u>(123,293)</u>	
EXPENDITURES					
Current:					
General Government:					
Training and Education	6,016	6,016		6,016	
Minor Apparatus and Tools	11,636	131,663	25,886	105,777	
Capital Outlay		11,500		11,500	
Total Expenditures	<u>\$ 17,652</u>	<u>149,179</u>	<u>25,886</u>	<u>123,293</u>	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>		<u></u>	
Fund Balances - Beginning			<u>\$</u>		<u></u>
Fund Balances - Ending			<u></u>		<u></u>

Webb County, Texas
U.S. Treasury Department, Bureau of Alcohol, Tobacco & Firearms
Gang Resistance Education and Training Program (G.R.E.A.T)
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with comparative Figures
for Year Ended September 30, 2009

Grant # 2006JVFX0116
Grant Period 07/01/06 - 06/30/10

	Budgeted Amounts		Cumulative Thru 9/30/09	Actual Amounts	Total
	Original	Final			
REVENUES					
Intergovernmental	\$ 250,000	250,000	104,802	12,361	117,163
In Kind Contribution	67,273	67,273	28,121	3,769	31,890
Total Revenues	<u>\$ 317,273</u>	<u>317,273</u>	<u>132,923</u>	<u>16,130</u>	<u>149,053</u>
EXPENDITURES					
Current;					
Public Safety:					
Personnel	\$ 125,087	124,047	36,854	9,287	46,141
Fringe Benefits	46,603	47,643	13,432	3,073	16,505
Administrative Travel	34,700	34,700	26,913		26,913
Materials And Supplies	29,300	26,661	13,284		13,284
Uniforms		2,639	2,639		2,639
Minor Apparatus And Tools	14,310	14,310	11,681		11,681
Expenditures In Kind	67,273	67,273	28,120	3,770	31,890
Total Expenditures	<u>\$ 317,273</u>	<u>317,273</u>	<u>132,923</u>	<u>16,130</u>	<u>149,053</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning					<u></u>
Fund Balances - Ending					<u>\$</u>

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
(132,837)	16,395
(35,383)	4,620
<u>(168,220)</u>	<u>21,015</u>

77,906	12,290
31,138	4,106
7,787	
13,377	
2,629	
35,383	4,619
<u>168,220</u>	<u>21,015</u>

<u><u>168,220</u></u>	<u><u>21,015</u></u>
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Webb County, Texas
Department of the Treasury Forfeiture Fund - Immigration and Customs Enforcement
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

Grant Period: 02//01/10 - 02/28/11

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>	<u>Total Prior Year As Of 9/30/09</u>
REVENUES				
Intergovernmental	\$ 15,000	1,952	(13,048)	
Total Revenues	<u>\$ 15,000</u>	<u>1,952</u>	<u>(13,048)</u>	
 EXPENDITURES				
Current:				
Public Safety:				
Overtime	\$ 12,113	1,456	10,657	
Fringe Benefits	2,887	496		
Total Expenditures	<u>\$ 15,000</u>	<u>1,952</u>	<u>13,048</u>	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>		<u></u>	
Fund Balances-Beginning				
Fund Balances-Ending		<u>\$</u>		

Webb County, Texas
Community Justice Assistance Division - Substance Abuse Felony Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grant Period 9/01/09 - 8/31/10					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative Thru 9/30/09	Actual Amounts	Total	
	Original	Final				
REVENUES						
Intergovernmental	\$ 66,724	66,724	5,956	63,180	69,136	2,412
Total Revenues	\$ 66,724	66,724	5,956	63,180	69,136	2,412
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 68,172	68,172	5,956	59,736	65,692	2,480
Travel And Furnished Transportation						
Professional Fees						
Supplies And Operating Expenditures						
Total Expenditures	\$ 68,172	68,172	5,956	59,736	65,692	2,480
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,448)	(1,448)		3,444	3,444	4,892
Other Financing Sources (Uses):						
Operating Transfers In	\$ 1448	1,448				(1,448)
Total Other Financing Sources (Uses)	\$ 1448	1,448				(1,448)
Net Change In Fund Balances	\$			3,444	3,444	3,444
Fund Balances - Beginning, Restated						
Fund Balances - Ending				\$ 3,444		

Original and Final Budgeted Amounts	Grant Period 9/01/10 - 8/31/11			Total Prior Year As Of 9/30/09
	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/10	
66,724	6,192	(60,532)	69,372	70,562
66,724	6,192	(60,532)	69,372	70,562
68,172	6,192	61,980	65,928	67,850
				23,224
68,172	6,192	61,980	65,928	91,074
(1,448)		1,448	3,444	(20,512)
1,448		(1,448)		
1,448		(1,448)		
			3,444	(20,512)
				43,564
			3,444	23,052

Webb County, Texas
Community Justice Assistance Division - Community Corrections Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grant Period 9/01/09 - 8/31/10					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative Thru 9/30/09	Actual Amounts	Total	
	Original	Final				
REVENUES						
Intergovernmental	\$ 313,929	313,929	34,309	292,518	326,827	12,898
Other Revenue	12,000	12,000	780	17,496	18,276	6,276
Total Revenues	\$ 325,929	325,929	35,089	310,014	345,103	19,174
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 430,732	430,732	35,089	376,321	411,410	19,322
Contractual Services	2,600	2,600		500	500	2,100
Professional Fees						
Total Expenditures	\$ 433,332	433,332	35,089	376,821	411,910	21,422
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(107,403)	(107,403)		(66,807)	(66,807)	40,596
Other Financing Sources (Uses):						
Operating Transfers In	\$ 107,403	107,403		66,807	66,807	(40,596)
Total Other Financing Sources (Uses)	\$ 107,403	107,403		66,807	66,807	(40,596)
Net Change In Fund Balances	\$					
Fund Balances - Beginning					\$	
Fund Balances - Ending						

Original and Final Budgeted Amounts	Grant Period 9/01/10 - 8/31/11		Total Actual Amounts As Of 9/30/10	Total Prior Year As Of 9/30/09
	Actual Amounts	Variance with Final Budget Positive (Negative)		
313,929	34,878	(279,051)	327,396	321,819
12,000	1,967	(10,033)	19,463	11,543
<u>325,929</u>	<u>36,845</u>	<u>(289,084)</u>	<u>346,859</u>	<u>333,362</u>
430,732	36,845	393,887	413,166	396,854
2,600		2,600	500	260
				1,900
<u>433,332</u>	<u>36,845</u>	<u>396,487</u>	<u>413,666</u>	<u>399,014</u>
(107,403)		107,403	(66,807)	(65,652)
107,403		(107,403)	66,807	65,652
<u>107,403</u>		<u>(107,403)</u>	<u>66,807</u>	<u>65,652</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
			<u> </u>	<u> </u>
			<u> </u>	<u> </u>

Webb County, Texas
Community Justice Assistance Division - Day Reporting Center
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grant Period 9/01/09 - 8/31/10					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative Thru 9/30/09	Actual Amounts	Total	
	Original	Final				
REVENUES						
Intergovernmental	\$ 168,520	168,520	16,151	156,627	172,778	4,258
Total Revenues	\$ 168,520	168,520	16,151	156,627	172,778	4,258
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 156,983	156,983	16,151	140,406	156,557	426
Contract Service For Offenders	17,160	17,160		16,099	16,099	1,061
Professional Fees						
Supplies And Operating Expenditures	14,400	14,400		7,440	7,440	6,960
Total Expenditures	\$ 188,543	188,543	16,151	163,945	180,096	8,447
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(20,023)	(20,023)		(7,318)	(7,318)	12,705
Other Financing Sources (Uses):						
Operating Transfers In	\$ 20,023	20,023		7,318	7,318	(12,705)
Total Other Financing Sources (Uses)	\$ 20,023	20,023		7,318	7,318	(12,705)
Net Change In Fund Balances	\$					
Fund Balances - Beginning						
Fund Balances - Ending					\$	

Grant Period 9/01/10 - 8/31/11

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/10	Total Prior Year As Of 9/30/09
168,520	14,319	(154,201)	170,946	172,560
168,520	14,319	(154,201)	170,946	172,560
156,983	13,659	143,324	154,065	181,113
17,160		17,160	16,099	
				1,000
14,400	660	13,740	8,100	7,600
188,543	14,319	174,224	178,264	189,713
(20,023)		20,023	(7,318)	(17,153)
20,023		(20,023)	7,318	973
20,023		(20,023)	7,318	973
				(16,180)
				16,180

Webb County, Texas
Community Justice Assistance Division - Basic Supervision Program
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

		Grant Period 9/01/09 - 8/31/10				Variance with Final Budget Positive (Negative)	
		Budgeted Amounts		Cumulative Thru 9/30/09	Actual Amounts		Total
		Original	Final				
REVENUES							
Payments By Program Participants	\$	270,000	250,000	14,524	205,817	220,341	(29,659)
Probation Fees		857,497	877,497	44,390	668,590	712,980	(164,517)
Intergovernmental		612,083	612,083	27,625	525,435	553,060	(59,023)
Interest		12,000	12,000	296	2,267	2,563	(9,437)
Other Revenue		19,000	19,000	2,892	31,765	34,657	15,657
Total Revenues	\$	<u>1,770,580</u>	<u>1,770,580</u>	<u>89,727</u>	<u>1,433,874</u>	<u>1,523,601</u>	<u>(246,979)</u>
EXPENDITURES							
Current:							
Corrections And Rehabilitation:							
Salaries And Fringe Benefits	\$	1,610,366	1,610,366	112,367	1,344,462	1,456,829	153,537
Travel And Furnished Transportation		63,000	63,000	1,227	34,423	35,650	27,350
Contract Service For Offenders		31,000	31,000	74	13,312	13,386	17,614
Professional Fees		96,200	150,200	747	62,735	63,482	86,718
Supplies And Operating Expenditures		155,200	106,200	(26,060)	94,465	68,405	37,795
Facilities, Utilities And Equipment		25,320	26,320	1,372	21,037	22,409	3,911
Total Expenditures	\$	<u>1,981,086</u>	<u>1,987,086</u>	<u>89,727</u>	<u>1,570,434</u>	<u>1,660,161</u>	<u>326,925</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(210,506)	(216,506)		(136,560)	(136,560)	79,946
Other Financing Sources (Uses):							
Operating Transfers Out	\$	(139,494)	139,494		(99,834)	(99,834)	(239,328)
Total Other Financing Sources (Uses)	\$	<u>(139,494)</u>	<u>139,494</u>		<u>(99,834)</u>	<u>(99,834)</u>	<u>(239,328)</u>
Net Change In Fund Balance	\$	<u>(350,000)</u>	<u>(77,012)</u>		<u>(236,394)</u>	<u>(236,394)</u>	<u>(159,382)</u>
Fund Balances - Beginning, Restated						371,348	
Fund Balances - Ending						<u>\$ 134,954</u>	

Grant Period 9/01/10 - 8/31/11

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/10	Total Prior Year As Of 9/30/09
300,000	20,658	(279,342)	226,475	273,788
1,129,634	66,968	(1,062,666)	735,558	727,282
653,525	41,277	(612,248)	566,712	582,137
12,000	227	(11,773)	2,494	8,983
19,000	3,964	(15,036)	35,729	154,481
<u>2,114,159</u>	<u>133,094</u>	<u>(1,981,065)</u>	<u>1,566,968</u>	<u>1,746,671</u>
1,651,808	119,785	1,532,023	1,464,247	1,374,532
43,000	1,524	41,476	35,947	59,502
22,137	1,473	20,664	14,785	13,108
139,200		139,200	62,735	75,460
93,200	9,008	84,192	103,473	68,791
25,320	1,304	24,016	22,341	66,324
<u>1,974,665</u>	<u>133,094</u>	<u>1,841,571</u>	<u>1,703,528</u>	<u>1,657,717</u>
139,494		(139,494)	(136,560)	88,954
(139,494)		139,494	(99,834)	(78,718)
<u>(139,494)</u>		<u>139,494</u>	<u>(99,834)</u>	<u>(78,718)</u>
			(236,394)	10,236
			371,348	489,173
			<u>134,954</u>	<u>499,409</u>

Webb County, Texas
Community Justice Assistance Division - Treatment Incarceration Program
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Budgeted Amounts		Grant Period 9/01/09 - 8/31/10			Variance with Final Budget Positive (Negative)
	Original	Final	Cumulative Thru 9/30/09	Actual Amounts	Total	
	REVENUES					
Intergovernmental	\$ 205,692	207,324	6,172	201,152	207,324	
Total Revenues	\$ 205,692	207,324	6,172	201,152	207,324	
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 72,743	69,742	6,172	59,244	65,416	4,326
Contract Service For Offenders	131,749	165,925		165,925	165,925	
Professional Fees	1,200	1,200				1,200
Supplies And Operating Expenditures						
Total Expenditures	\$ 205,692	236,867	6,172	225,169	231,341	5,526
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(29,543)		(24,017)	(24,017)	5,526
Other Financing Sources (Uses):						
Operating Transfers In	\$	29,543		24,017	24,017	(5,526)
Total Other Financing Sources (Uses)	\$	29,543		24,017	24,017	(5,526)
Net Change In Fund Balances	\$					
Fund Balances - Beginning						
Fund Balances - Ending					\$	

Original and Final Budgeted Amounts	Grant Period 9/01/10 - 8/31/11			Total Prior Year As Of 9/30/09
	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/10	
205,692	5,525	(200,167)	206,677	256,206
<u>205,692</u>	<u>5,525</u>	<u>(200,167)</u>	<u>206,677</u>	<u>256,206</u>
72,743	5,525	67,218	64,769	70,352
131,749		131,749	165,925	195,499
1,200		1,200		
<u>205,692</u>	<u>5,525</u>	<u>200,167</u>	<u>230,694</u>	<u>265,851</u>
			(24,017)	(9,645)
			24,017	
			<u>24,017</u>	
				(9,645)
				<u>9,645</u>
				<u>9,645</u>

Webb County, Texas
Community Justice Assistance Division - Mentally Impaired Caseload
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grant Period 9/01/09 - 8/31/10					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative Thru 9/30/09	Actual Amounts	Total	
	Original	Final				
REVENUES						
Intergovernmental	\$ 54,064	54,064	5,570	49,841	55,411	1,347
Total Revenues	\$ 54,064	54,064	5,570	49,841	55,411	1,347
EXPENDITURES						
Direct:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 64,684	64,684	5,570	51,533	57,103	7,581
Professional Fees						
Total Expenditures	\$ 64,684	64,684	5,570	51,533	57,103	7,581
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(10,620)	(10,620)		(1,692)	(1,692)	8,928
Other Financing Sources (Uses):						
Operating Transfers In	\$ 10,620	10,620		1,692	1,692	(8,928)
Total Other Financing Sources (Uses)	\$ 10,620	10,620		1,692	1,692	(8,928)
Net Change In Fund Balances	\$					
Beginning Balances - Beginning						
Ending Balances - Ending					\$	

Grant Period 9/01/10 - 8/31/11

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/10	Total Prior Year As Of 9/30/09
54,064	4,915	(49,149)	54,756	51,755
54,064	4,915	(49,149)	54,756	51,755
64,684	4,915	59,769	56,448	63,847
64,684	4,915	59,769	56,448	63,847
(10,620)		10,620	(1,692)	(12,092)
10,620		(10,620)	1,692	12,092
10,620		(10,620)	1,692	12,092

Webb County, Texas
Texas Juvenile Probation Commission - Border Project
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grant #TJPC-B-2010-240 Grant Period 9/01/09 - 8/31/10				
Original and Final Budgeted Amounts	Cumulative thru 9/30/09	Actual Amounts	Total	Variance with Final Budget Positive (Negative)	
REVENUES					
Intergovernmental	\$ 26,537	3,874	22,663	26,537	
Grant Matching	<u>20,000</u>		<u>19,855</u>	<u>19,855</u>	(145)
Total Revenues	<u>\$ 46,537</u>	<u>3,874</u>	<u>42,518</u>	<u>46,392</u>	<u>(145)</u>
 EXPENDITURES					
Current:					
Justice System:					
Salaries And Fringe Benefits	\$ 46,537	3,874	42,518	46,392	145
Total Expenditures	<u>\$ 46,537</u>	<u>3,874</u>	<u>42,518</u>	<u>46,392</u>	<u>145</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures					
	\$				
Fund Balances - Beginning					
Fund Balances - Ending			<u>\$</u>		

Webb County, Texas
Texas Juvenile Probation Commission - Community Corrections
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grant #TJPC-Y-2010-240 Grant Period 9/01/09 - 8/31/10					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative thru 9/30/09	Actual Amounts	Total	
	Original	Final				
REVENUES						
Intergovernmental	\$ 543,639	543,639	34,584	508,713	543,296	(343)
Total Revenues	<u>\$ 543,639</u>	<u>543,639</u>	<u>34,584</u>	<u>508,713</u>	<u>543,296</u>	<u>(343)</u>
EXPENDITURES						
Current:						
Justice System:						
Salaries And Fringe Benefits	\$ 419,206	391,614	34,584	357,031	391,614	
Travel		5,565		5,239	5,239	326
Operating Expenses	19,633	25,867		25,866	25,866	1
Non-residential Services	4,800	9,142		9,127	9,127	15
Residental Services	100,000	111,451		111,451	111,451	1
Total Expenditures	<u>\$ 543,639</u>	<u>543,639</u>	<u>34,584</u>	<u>508,713</u>	<u>543,296</u>	<u>343</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>					
Fund Balances - Beginning						
Fund Balances - Ending					<u>\$</u>	

Webb County, Texas
Texas Juvenile Probation Commission - Progressive Sanctions ISJPO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grant #TJPC-O-2010-240 Grant Period 9/01/09 - 8/31/10				
	Original and Final Budgeted Amounts	Cumulative thru 9/30/09	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 27,240	3,744	23,496	27,240	
Grant Matching	<u>17,500</u>	<u> </u>	<u>17,400</u>	<u>17,400</u>	(100)
Total Revenues	<u>\$ 44,740</u>	<u>3,744</u>	<u>40,896</u>	<u>44,640</u>	<u>(100)</u>
 EXPENDITURES					
Current:					
Justice System:					
Salaries And Fringe Benefits	\$ <u>44,740</u>	<u>3,744</u>	<u>40,896</u>	<u>44,640</u>	<u>100</u>
Total Expenditures	<u>\$ 44,740</u>	<u>3,744</u>	<u>40,896</u>	<u>44,640</u>	<u>100</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund Balances - Beginning				<u> </u>	
Fund Balances - Ending				<u>\$</u>	

Grant #TJPC-O-2011-240
Grant Period 9/01/10 - 8/31/11

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/10	Total Prior Year As Of 9/30/09
27,240	3,668	(23,572)	27,164	27,331
<u>17,500</u>		<u>(17,500)</u>	<u>17,400</u>	<u>17,196</u>
<u>44,740</u>	<u>3,668</u>	<u>(41,072)</u>	<u>44,564</u>	<u>44,527</u>
 <u>44,740</u>	 <u>3,668</u>	 <u>41,072</u>	 <u>44,564</u>	 <u>44,527</u>
 <u>44,740</u>	 <u>3,668</u>	 <u>41,072</u>	 <u>44,564</u>	 <u>44,527</u>
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Webb County, Texas
Texas Juvenile Probation Commission - Salary Adjustment Juvenile Officers
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

Grant #TJPC-Z-2010-240
Grant Period 9/01/09 - 8/31/10

	Original and Final Budgeted Amounts	Cumulative thru 9/30/09	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 111,150	8,603	100,833	109,436	(1,714)
Total Revenues	\$ 111,150	8,603	100,833	109,436	(1,714)
EXPENDITURES					
Current:					
Justice System:					
Salaries And Fringe Benefits	\$ 111,150	8,603	100,833	109,436	1,714
Total Expenditures	\$ 111,150	8,603	100,833	109,436	1,714
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Grant #TJPC-Z-2011-240
Grant Period 9/01/10 - 8/31/11

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/10	Total Prior Year As Of 09/30/09
<u>111,150</u>	<u>7,432</u>	<u>(103,719)</u>	<u>108,264</u>	<u>96,399</u>
<u>111,150</u>	<u>7,432</u>	<u>(103,719)</u>	<u>108,264</u>	<u>96,399</u>
<u>111,150</u>	<u>7,432</u>	<u>103,719</u>	<u>108,264</u>	<u>96,399</u>
<u>111,150</u>	<u>7,432</u>	<u>103,719</u>	<u>108,264</u>	<u>96,399</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Webb County, Texas
Texas Juvenile Probation Commission - State Aid
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

Grant #TJPC-A-2010-240
Grant Period 9/01/09 - 8/31/10

	Budgeted Amounts		Cumulative thru 9/30/09	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
	Original	Final				
REVENUES						
Intergovernmental	\$ 236,695	236,695	12,397	224,298	236,695	
Total Revenues	\$ 236,695	236,695	12,397	224,298	236,695	
EXPENDITURES						
Current:						
Justice System:						
Salaries And Fringe Benefits	\$ 189,735	164,204	11,735	152,469	164,204	
Travel	12,910		662	(662)		
Operating Expenses		5,381		5,381	5,381	
Non-residential Services	34,050	63,600		63,600	63,600	
Residential Services		3,510		3,510	3,510	
Total Expenditures	\$ 236,695	236,695	12,397	224,298	236,695	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$					
Fund Balances - Beginning						
Fund Balances - Ending					\$	

Grant #TJPC-A-2011-240
Grant Period 9/01/10 - 8/31/11

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/10	Total Prior Year As Of 9/30/09
266,495	9,666	(256,829)	233,964	192,681
<u>266,495</u>	<u>9,666</u>	<u>(256,829)</u>	<u>233,964</u>	<u>192,681</u>
192,071	8,624	183,447	161,093	143,774
29,800		29,800	(662)	27,188
44,624	1,042	43,582	5,381	21,719
			64,642	
			3,510	
<u>266,495</u>	<u>9,666</u>	<u>256,829</u>	<u>233,964</u>	<u>192,681</u>
<u><u>266,495</u></u>	<u><u>9,666</u></u>	<u><u>256,829</u></u>	<u><u>233,964</u></u>	<u><u>192,681</u></u>

Webb County, Texas
Texas Juvenile Probation Commission - Progressive Sanctions JPO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grant #TJPC-F-2010-240 Grant Period 9/01/09 - 8/31/10				
	Original and Final Budgeted Amounts	Cumulative thru 9/30/09	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 232,566	36,608	190,341	226,949	(5,617)
Grant Matching	200,000		199,336	199,336	(664)
Total Revenues	<u>\$ 432,566</u>	<u>36,608</u>	<u>389,677</u>	<u>426,285</u>	<u>(6,281)</u>
EXPENDITURES					
Current:					
Justice System:					
Salaries And Fringe Benefits	\$ 432,566	36,608	389,677	426,285	6,281
Total Expenditures	<u>\$ 432,566</u>	<u>36,608</u>	<u>389,677</u>	<u>426,285</u>	<u>6,281</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning				<u>\$</u>	
Fund Balances - Ending				<u></u>	

**Webb County, Texas
U. S. Department Of Justice
Justice Benefits, Inc.**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009**

	Grant #TJPC-E-10-240 Grant Period 9/01/09 - 8/31/10					Variance with Final Budget Positive (Negative)	
	Budgeted Amounts		Cumulative thru 9/30/09	Actual Amounts	Total		
	Original	Final					
REVENUES							
Intergovernmental	\$						
Other Revenue				2,736	2,736	2,736	
Interest Income			134	835	969	969	
Total Revenues	\$		134	3,571	3,705	3,705	
EXPENDITURES							
Current:							
Justice System:							
Salaries And Fringe Benefits	\$	212,497	212,087	12,302	147,295	159,597	52,490
Travel		20,000	25,600	91	21,968	22,059	3,541
Operating Expenses		18,600	13,000		7,866	7,866	5,134
Professional Services			410		410	410	
Residential Services							
Total Expenditures	\$	251,097	251,097	12,393	177,539	189,932	61,165
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$	(251,097)	(251,097)	(12,259)	(173,968)	(186,227)	(57,460)
Fund Balances - Beginning					555,199		
Fund Balances - Ending	\$				368,972		

Grant #TJPC-E-11-240
Grant Period 9/01/10 - 8/31/11

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/10	Total Prior Year As Of 9/30/09
			2,736	7,719
	66	66	901	5,906
	66	66	3,637	13,625
222,432	11,043	211,389	158,338	219,694
25,000		25,000	21,968	17,155
6,000		6,000	7,866	
			410	
				15,402
<u>253,432</u>	<u>11,043</u>	<u>242,389</u>	<u>188,582</u>	<u>252,251</u>
<u>(253,432)</u>	<u>(10,977)</u>	<u>242,455</u>	(184,945)	(238,626)
			542,941	781,567
			<u>357,996</u>	<u>542,941</u>

Webb County, Texas
Texas Juvenile Probation Commission
Intensive Community -Based Program (ICBP)
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

Grant #TJPC-X-10-240
Grant Period 9/01/09 - 8/31/10

	Budgeted Amounts		Cumulative 9/30/09	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
	Original	Final				
	REVENUES					
Intergovernmental	\$ 216,610	216,610	14,869	201,637	216,506	(104)
Total Revenues	\$ 216,610	216,610	14,869	201,637	216,506	(104)
EXPENDITURES						
Current:						
Justice System:						
Salaries And Fringe Benefits	\$ 208,254	188,658	14,869	173,789	188,658	
Non-Residential Services	8,356	27,952		27,848	27,848	104
Total Expenditures	\$ 216,610	216,610	14,869	201,637	216,506	104
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$					
Fund Balances - Beginning						
Fund Balances - Ending				\$		

Grant #TJPC-X-11-240
Grant Period 9/01/10 - 8/31/11

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/10	Total Prior Year As Of 9/30/09
216,610	17,718	(198,892)	219,355	177,553
216,610	17,718	(198,892)	219,355	177,553
216,610	17,718	198,892	191,507	164,790
			27,848	12,763
216,610	17,718	198,892	219,355	177,553

Webb County, Texas
Texas Juvenile Probation Commission - Diversionary Placement
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

Grant #TJPC-H-2010-240
Grant Period 9/01/09 - 8/31/10

	Original and Final Budgeted Amounts	Cumulative thru 9/30/09	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 421,187		421,187	421,187	
Grant Matching					
Total Revenues	<u>\$ 421,187</u>		<u>421,187</u>	<u>421,187</u>	
EXPENDITURES					
Current:					
Justice System:					
Residential Services	\$ 421,187		421,187	421,187	
Total Expenditures	<u>\$ 421,187</u>		<u>421,187</u>	<u>421,187</u>	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>		<u></u>		
Fund Balances - Beginning					
Fund Balances - Ending			<u>\$</u>		

Grant #TJPC-H-2011-240
Grant Period 9/01/10 - 8/31/11

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/10	Total Prior Year As Of 09/30/09
421,187	31,560	(389,627)	452,747	443,206
				15,402
<u>421,187</u>	<u>31,560</u>	<u>(389,627)</u>	<u>452,747</u>	<u>458,608</u>
 <u>421,187</u>	 <u>31,560</u>	 <u>389,627</u>	 <u>452,747</u>	 <u>443,206</u>
 <u>421,187</u>	 <u>31,560</u>	 <u>389,627</u>	 <u>452,747</u>	 <u>443,206</u>
				15,402
				 <u>15,402</u>

Webb County, Texas
Texas Juvenile Probation Commission - Juvenile Justice Alternative Education Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Grant #TJPC-P-2010-240 Grant Period 9/01/09 - 8/31/10				
	Original and Final Budgeted Amounts	Cumulative thru 9/30/09	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 650,565	64,543	462,545	527,088	(123,477)
Charges And Fees	411,590	52,140	203,169	255,309	(156,281)
Interest	4,345	112	559	671	(3,674)
Total Revenues	\$ 1,066,500	116,795	666,273	783,068	(283,432)
EXPENDITURES					
Current:					
Justice System:					
Salaries And Fringe Benefits	\$ 865,258	76,103	715,304	791,407	73,851
Operating Expenses	260,000	8,911	209,835	218,746	41,254
Total Expenditures	\$ 1,125,258	85,014	925,139	1,010,153	115,104
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>(58,758)</u>	<u>31,781</u>	<u>(258,866)</u>	(227,085)	<u>(84,031)</u>
Fund Balances - beginning, Restated				369,489	
Fund Balances - ending				<u>\$ 142,403</u>	

Grant #TJPC-P-2011-240
Grant Period 9/01/10 - 8/31/11

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/10	Total Prior Year As Of 09/30/09
522,440	54,905	(467,535)	517,450	626,470
295,470	6,428	(289,042)	209,597	412,326
700	47	(653)	606	3,579
<u>818,610</u>	<u>61,380</u>	<u>(757,230)</u>	<u>727,653</u>	<u>1,042,375</u>
711,321	64,881	646,440	780,185	827,838
250,000	10,929	239,071	220,764	230,143
<u>961,321</u>	<u>75,810</u>	<u>885,511</u>	<u>1,000,949</u>	<u>1,057,981</u>
<u>(142,711)</u>	<u>(14,430)</u>	<u>128,281</u>	(273,296)	(15,606)
			<u>401,270</u>	<u>416,876</u>
			<u>127,973</u>	<u>416,876</u>

Webb County, Texas
Criminal Justice Division - City Of Laredo Auto Theft Task Force
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

Grant # SA-T101-10057-10
Grant Period 9/01/09 - 8/31/10

	Budgeted Amounts		Cumulative thru 9/30/09	Actual Amount	Total	Variance with Final Budget Positive (Negative)
	Original	Final				
REVENUES						
Intergovernmental	\$ 46,445	46,445	3,702	38,128	41,830	(4,615)
Grant Matching	40,000	40,000	3,138	34,523	37,661	(2,339)
Total Revenues	<u>\$ 86,445</u>	<u>86,445</u>	<u>6,840</u>	<u>72,651</u>	<u>79,491</u>	<u>(6,954)</u>
EXPENDITURES						
Current:						
Public Safety:						
Salaries	\$ 67,114	59,477	5,270	47,722	52,992	6,485
Fringe Benefits	19,331	26,968	1,570	24,929	26,499	469
Total Expenditures	<u>\$ 86,445</u>	<u>86,445</u>	<u>6,840</u>	<u>72,651</u>	<u>79,491</u>	<u>6,954</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning					<u></u>	
Fund Balances - Ending					<u>\$</u>	

Webb County, Texas
Texas Department of Housing and Community Affairs
Housing Trust Fund Program
Veteran's Rental Assistance
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

				Contract #1001124			
				Grant Period 9/01/09 - 8/31/12			
				Budgeted Amount		Actual	
				Original	Final	Amounts	
							Variance with Final Budget Positive (Negative)
REVENUES							
Intergovernmental	\$	250,000	250,000	41,720		(208,280)	
Total Revenues	\$	<u>250,000</u>	<u>250,000</u>	<u>41,720</u>		<u>(208,280)</u>	
EXPENDITURES							
Current:							
Health And Human Services:							
Salaries And Fringe Benefits	\$	10,000	9,000			9,000	
Supplies			381	285		96	
Travel			1,000	619		381	
VRA		240,000	239,619	40,816		198,803	
Total Expenditures	\$	<u>250,000</u>	<u>250,000</u>	<u>41,720</u>		<u>208,280</u>	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$	<u> </u>	<u> </u>			<u> </u>	
Fund Balances - Beginning				<u> </u>			
Fund Balances - Ending				\$ <u> </u>			

Total
Prior Year
As of 9/30/09

Webb County, Texas
Texas Parks & Wildlife
Community Outdoor Outreach Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

Grant #52-000439
Grant Period 4/15/08 - 6/30/10

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/09	Actual Amounts	Total
REVENUES				
Intergovernmental	\$ 25,000	19783	5,099	24,882
In-Kind Contribution	10,000	8277	1,658	9,935
Total Revenues	\$ 35,000	28060	6,757	34,817
EXPENDITURES				
Current:				
Community And Economic Development:				
Children's Field Trips	\$ 25,000	19783	5,099	24,882
In-Kind Expenditures	10,000	8277	1,658	9,935
Total Expenditures	\$ 35,000	28060	6,757	34,817
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending			\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/09
(118)	19,783
<u>(65)</u>	<u>8,277</u>
<u>(183)</u>	<u>28,060</u>

118	19,783
<u>65</u>	<u>8,277</u>
<u>183</u>	<u>28,060</u>

<u><u> </u></u>	<u><u> </u></u>
<u><u> </u></u>	<u><u> </u></u>

Webb County, Texas
Texas Department of Wildlife
Outdoor Youth Posse CO-OP
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

Project # 52-000487
Grant Period 4/28/09 - 10/15/10

	Original and Final Budgeted Amounts	Cumulative As Of 9/30/09	Actual Amount	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 49,610	4,581	15,217	19,798	(29,812)
In-Kind Contribution	20,390		11,603	11,603	(8,787)
Total Revenues	<u>\$ 70,000</u>	<u>4,581</u>	<u>26,820</u>	<u>31,401</u>	<u>(38,599)</u>
EXPENDITURES					
Current:					
Community And Economic Development:					
Children's Field Trips	\$ 49,610	4,581	15,217	19,798	29,812
In-Kind Expenditures	20,390		11,603	11,603	8,787
Total Expenditures	<u>\$ 70,000</u>	<u>4,581</u>	<u>26,820</u>	<u>31,401</u>	<u>38,599</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning			<u></u>		
Fund Balances - Ending			<u>\$</u>		

Total
Prior Years
As Of 9/30/09

4,581

4,581

4,581

4,581

†

Webb County, Texas
State Comptroller
Senate Bill 55 Statewide Tobacco Education and Prevention
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	<u>Grant Period 9/01/09 - 8/31/10</u>				Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative Thru 9/30/09	Actual Amounts	
	Original	Final			
REVENUES					
Intergovernmental	\$ 12,500	12,500		11,117	(1,383)
Total Revenues	\$ 12,500	12,500		11,117	(1,383)
EXPENDITURES					
Current:					
Public Safety:					
Overtime	\$ 7,700	8,726		7,585	1,141
Training And Education	2,500	1,053		1,053	
Materials And Supplies		800		728	72
Sting Operations	2,300	1,921		1,751	170
Total Expenditures	\$ 12,500	12,500		11,117	1,383
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Grant Period 9/01/10 - 8/31/11

<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>	<u>Total Actual Amounts As Of 9/30/10</u>	<u>Total Prior Year As Of 09/30/09</u>
7,250		(7,250)	11,117	5,345
<u>7,250</u>		<u>(7,250)</u>	<u>11,117</u>	<u>5,345</u>
6,162		6,162	7,585	3,508
938		938	1,053	1,147
			728	186
<u>150</u>		<u>150</u>	<u>1,751</u>	<u>504</u>
<u>7,250</u>		<u>7,250</u>	<u>11,117</u>	<u>5,345</u>
			<u> </u>	<u> </u>
			<u> </u>	<u> </u>



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Webb County, Texas
Texas Task Force On Indigent Defense
Multi-year Discretionary Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

		Grant #212-09-D16			
		Grant Period 10/01/09 - 09/30/10			
		Original and		Variance with	Total
		Final Budgeted	Actual	Final Budget	Prior Year
		Amounts	Amounts	Positive	As Of 9/30/09
		_____	_____	(Negative)	_____
REVENUES					
Intergovernmental	\$	243,382	233,944	(9,438)	321,163
Revenue from Webb		162,255	155,962	(6,292)	80,291
Total Revenues	\$	<u>405,637</u>	<u>389,906</u>	<u>(15,731)</u>	<u>401,454</u>
EXPENDITURES					
Current:					
Justice System:					
Personnel	\$	312,536	299,007	13,529	302,396
Fringe Benefits		84,101	82,974	1,127	80,420
Travel And Training		3,000	2,000	1,000	2,138
Supplies		6,000	5,925	75	16,500
Total Expenditures	\$	<u>405,637</u>	<u>389,906</u>	<u>15,731</u>	<u>401,454</u>
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$	=====		=====	
Fund Balances - Beginning			=====		=====
Fund Balances - Ending	\$		=====		=====

Webb County, Texas
Governor's Division of Emergency Management
Texas Task Force on Indigent Defense
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

		Equalization Disbursement				
		Budgeted Amounts		Cumulative	Actual	Total
		Original	Final	Thru 9/30/09	Amounts	
REVENUES						
Intergovernmental	\$	230,883	567,255	317,129	250,126	567,255
Total Revenues	\$	230,883	567,255	317,129	250,126	567,255
 EXPENDITURES						
Current:						
Justice System						
Payroll Cost	\$		183,532	36,998	71,548	108,546
Fringe Benefits			59,444	12,504	22,771	35,275
Administrative Travel			13,348		9,190	9,190
Books & Subscriptions			8,249	3,166	2,349	5,515
Training & Education			9,348	335	290	625
Space Rental			30,793	4,966	19,862	24,828
Equipment Rental			15,665	1,006	5,969	6,975
Professional Services			20,621		19,019	19,019
Fuel & Lube			500		125	125
Materials & Supplies			11,058	4,215	2,782	6,997
Minor Tools & Apparatus			30,243	10,621	19,620	30,241
Vehicle Maintenance			1,632		1,077	1,077
Computerization Costs		230,883	182,822	56,955	90,472	147,427
Total Expenditures	\$	230,883	567,255	130,766	265,074	395,840
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			186,363	(14,948)	171,415
Fund Balances - Beginning					186,363	
Fund Balances - Ending	\$				171,415	

Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/09
	86,246
	<u>86,246</u>

74,986	36,998
24,169	12,504
4,158	
2,734	3,166
8,723	335
5,965	4,966
8,690	1,006
1,602	
375	
4,061	4,215
2	10,621
555	
35,395	
<u>171,415</u>	<u>73,811</u>

<u>171,415</u>	12,435
	<u>173,928</u>
	<u>186,363</u>

Webb County, Texas
The Office of the Attorney General - Contract #09-C0078
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

		Grant #09-C0078 2010			
		Original And Final Budgeted Amounts	Cumulative Thru 9/30/09	Actual Amounts	Total
REVENUES					
Intergovernmental	\$	133,611	147,449	186	147,635
Total Revenues	\$	133,611	147,449	186	147,635
EXPENDITURES					
Current:					
Justice System:					
Salaries/Fringe Benefits	\$	127,820	94,726		94,726
Materials And Supplies		3,791	3,791		3,791
Repairs, Maintenance & Equipment		2,000	2,000		2,000
Total Expenditures	\$	133,611	100,517		100,517
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$		46,932	186	47,118
Fund Balances - Beginning				66,779	
Fund Balances - Ending				\$ 66,965	

Variance With Final Budget Positive (Negative)	Total Prior Year As of 9/30/09
<u>14,024</u>	<u>423</u>
<u>14,024</u>	<u>423</u>
33,094	
<u>33,094</u>	<u> </u>
<u>47,118</u>	423
	<u>66,356</u>
	<u>66,779</u>

Webb County, Texas
Office of the Attorney General - Other Victim Assistance Grant
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Webb County Sheriff's OVAG #1017011 Grant Period 9/01/09 - 8/31/10					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative Thru 9/30/09	Actual Amounts	Total	
	Original	Final				
REVENUES						
Intergovernmental	\$ 50,000	50,000	3,246	38,300	41,546	(8,454)
Total Revenues	\$ 50,000	50,000	3,246	38,300	41,546	(8,454)
EXPENDITURES						
Current:						
Justice System:						
Salary and Fringe Benefits	\$ 44,132	44,132	3,200	35,303	38,503	5,629
Travel	787	787		787	787	
Equipment						
Supplies	2,543	2,543		1,737	1,737	806
Other Direct Operating Expenses	2,538	2,538	46	473	519	2,019
Total Expenditures	\$ 50,000	50,000	3,246	38,300	41,546	8,454
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$					
Fund Balances - Beginning						
Fund Balances - Ending					\$	

Webb County Sheriff's OVAG #1017011
 Grant Period 9/01/10 - 8/31/11

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/10	Total Prior Year As Of 9/30/09
50,000	3,313	(46,687)	41,613	41,751
<u>50,000</u>	<u>3,313</u>	<u>(46,687)</u>	<u>41,613</u>	<u>41,751</u>
45,032	3,218	41,814	38,521	38,267
			787	887
2,330		2,330	1,737	2,044
2,638	95	2,543	568	553
<u>50,000</u>	<u>3,313</u>	<u>46,687</u>	<u>41,613</u>	<u>41,751</u>
<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
			<u><u> </u></u>	<u><u> </u></u>
			<u><u> </u></u>	<u><u> </u></u>

Webb County, Texas
Office of the Attorney General
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

Texas VINE #1013044
09/01/09-08/31/10

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/09	Actual Amounts	Total	Variance with Final Budget- Positive (Negative)
REVENUES					
Intergovernmental	\$ 30,108	2,509	27,599	30,108	
Total Revenues	<u>\$ 30,108</u>	<u>2,509</u>	<u>27,599</u>	<u>30,108</u>	
EXPENDITURES					
Current:					
Public Safety:					
Equipment Maintenance	\$ 30,108	2,509	27,599	30,108	
Total Expenditures	<u>\$ 30,108</u>	<u>2,509</u>	<u>27,599</u>	<u>30,108</u>	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances-Beginning				<u>\$</u>	
Fund Balances-Ending				<u><u>\$</u></u>	

Texas VINE #1121797
09/01/10-08/31/11

<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>	<u>Total Actual Amounts As Of 9/30/10</u>	<u>Total Prior Year As Of 9/30/09</u>
30,710	2,559	(28,151)	30,158	30,108
<u>30,710</u>	<u>2,559</u>	<u>(28,151)</u>	<u>30,158</u>	<u>30,108</u>
30,710	2,559	28,151	30,158	30,108
<u>30,710</u>	<u>2,559</u>	<u>28,151</u>	<u>30,158</u>	<u>30,108</u>
=====	=====	=====		=====
			\$	
			=====	

Webb County, Texas
Governor's Division of Emergency Management
Office of the Governor
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2010 with comparative Figures
for Year Ended September 30, 2009

Grant # LBSP-08-Webb
Grant Period: 02/01/08 - 08/31/10

	Budgeted Amounts		Cumulative Thru 9/30/09	Actual Amounts	Total
	Original	Final			
REVENUES					
Intergovernmental	\$ 150,000	1,466,593	1,300,228	129,806	1,430,034
Cash Match from Webb County			9,316	25,448	34,764
Total Revenues	<u>\$ 150,000</u>	<u>1,466,593</u>	<u>1,309,543</u>	<u>155,254</u>	<u>1,464,798</u>
EXPENDITURES					
Current:					
Public Safety					
Overtime/Fringe Benefits	\$ 150,000	1,457,241	1,290,976	155,254	1,446,230
Travel					
Operating Expenditures		9,352	9,352		9,352
Total Expenditures	<u>\$ 150,000</u>	<u>1,466,593</u>	<u>1,300,328</u>	<u>155,254</u>	<u>1,455,582</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u>9,215</u>		<u>9,215</u>
Fund Balances - Beginning				<u>\$</u>	
Fund Balances - Ending				<u></u>	

<u>Variance with Final Budget- Positive (Negative)</u>	<u>Total Prior Year As Of 9/30/09</u>
(36,559)	616,962
34,764	9,316
<u>(1,795)</u>	<u>626,277</u>

11,011	617,062
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<u>11,011</u>	<u>617,062</u>
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<u>9,215</u>	9,215
	<u>(9,215)</u>
	<u><u> </u></u>

Office of The Governor-Border Prosecutor Initiative
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

Grant # CH-10-A10-2283701
Grant Period: 9/01/09 - 8/31/10

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/09	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 105,000		89,899	89,899	(15,101)
Total Revenues	<u>\$ 105,000</u>		<u>89,899</u>	<u>89,899</u>	<u>(15,101)</u>
EXPENDITURES					
Current:					
Justice System:					
Personnel	70,035		63,189	63,189	6,846
Fringe Benefits	21,410		18,797	18,797	2,613
Travel	1,376		1,376	1,376	
Office Supplies	4,800			-	4,800
Training and Education				-	
Minor Tools & Apparatus	\$ 7,379		6,537	6,537	842
Total Expenditures	<u>\$ 105,000</u>		<u>89,899</u>	<u>89,899</u>	<u>15,101</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>				<u></u>
Fund Balances - Beginning					
Fund Balances - Ending				<u>\$</u>	

Grant # CH-10-A10-2283701
Grant Period: 9/01/10 - 8/31/11

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/09	Total Prior Year As Of 9/30/09
105,000	8,143	(96,857)	98,042	
105,000	8,143	(96,857)	98,042	
76,500	6,346	70,154	69,535	
23,205	1,797	21,408	20,594	
2,000		2,000	1,376	
1,795		1,795		
1,500		1,500		
			6,537	
105,000	8,143	96,857	98,042	

Webb County, Texas
Office of the Governor - Criminal Justice Division
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

406th District Court Drug Court Program #2056402
Grant Period 9/01/09 - 8/31/10

	Budgeted Amounts		Cumulative Thru 9/30/09	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
	Original	Final				
REVENUES						
Intergovernmental	\$ 222,359	222,359	5,551	202,162	207,713	(14,646)
Program Fees				3,714	3,714	3,714
Total Revenues	\$ 222,359	222,359	5,551	205,876	211,427	(10,932)
EXPENDITURES						
Current:						
Corrections & Rehabilitation:						
Personnel	\$ 170,679	170,679	5,551	151,065	156,616	14,063
Travel & Training	2,500	2,500		2,161	2,161	339
Supplies & Direct Operating Expenses	5,180	5,180		4,936	4,936	244
Equipment	16,000	16,000		16,000	16,000	
Contractual & Professional Expenses	25,000	25,000		25,000	25,000	
Indirect Costs	3,000	3,000		3,000	3,000	
Total Expenditures	\$ 222,359	222,359	5,551	202,162	207,713	14,646
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			3,714	3,714	3,714
Fund Balances - Beginning					778	
Fund Balances - Ending					\$ 4,492	

406th District Court Drug Court Program #2056403
 Grant Period 9/01/10 - 8/31/11

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/10	Total Prior Year As Of 9/30/09
242,094	10,662	(231,432)	212,824	55,594
	729	729	4,443	778
<u>242,094</u>	<u>11,391</u>	<u>(230,703)</u>	<u>217,267</u>	<u>56,372</u>
168,179	10,662	157,517	161,727	21,928
5,000		5,000	2,161	3,958
2,200		2,200	4,936	2,400
1,715		1,715	16,000	2,308
65,000		65,000	25,000	25,000
			3,000	
<u>242,094</u>	<u>10,662</u>	<u>231,432</u>	<u>212,824</u>	<u>55,594</u>
	<u>729</u>	<u>729</u>	4,443	778
			778	
			<u>5,221</u>	<u>778</u>



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GOVERNMENTAL FUNDS
Non-Major Capital Projects Funds

WEBB COUNTY FUNDS

NON MAJOR FUNDS

INTEREST INCOME, SERIES 2000

Funds are being generated through interest income from Certificates of Obligation Series 2000.

LAW ENFORCEMENT, SERIES 2000

This fund accounts for the acquisition and renovation of the Law Enforcement Administrator Building.

INTEREST INCOME, SERIES 2001

Funds are being generated through interest income from Certificates of Obligation, Series 2001.

LIBRARY CONSTRUCTION FUND

This project was established for the construction of El Cenizo Public Library Building.

VILLA ANTIGUA CULTURAL CENTER, SERIES 2001

This fund will be used to preserve and enhance Laredo Webb County's historical heritage and promote tourism and downtown development through the creation of a Cultural Center.

PARK DEVELOPMENT, SERIES 2001

This fund is to initiate the development, expansion, and / or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

CONSTRUCTION IN PROGRESS, SERIES 2001

With the phenomenal growth of Webb County, especially in the southern part where the growth has more than doubled, it is essential to add, rehabilitate, or construct new Justice of the Peace and other related Law Enforcement Office space to keep up with the growing demand.

CAPITAL OUTLAY, SERIES 2001

This fund is to purchase vehicles, road and bridge heavy equipment as well as computers and related accessories. This will assist Webb County in keeping pace with the growth factor but still ranks among the highest in America.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

WEBB COUNTY FUNDS - continued

INTEREST INCOME, SERIES 2002

Funds are being generated through interest income from Certificates of Obligation, Series 2002.

JUVENILE YOUTH VILLAGE, SERIES 2002 & SERIES 2008 A

This fund is for the purchase of land acquisition and the construction of a juvenile facility to be used for detention and probation purposes and benefit of the troubled youth of our community.

The County acquired Series 2008 A for additional costs of construction and equipping the Juvenile Youth Village Justice Center.

MANAGEMENT RECORDS STORAGE WAREHOUSE, SERIES 2002

This fund is to increase the current storage capacity by approximately 10,000 square feet and for the installation of a heating and cooling system to the assisting warehouse. This will allow Webb County to meet all require state mandates for storage and disposal of records.

JUSTICE CENTER FIRE PROTECTION MOISTURE CONTROL, SERIES 2002

This fund is to install a new fire protection system, as well as the installation of moisture censoring devices with the capability of operating water valves and sending emergency calls to designated individuals.

CAPITAL OUTLAY, SERIES 2002

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs for the people that live in the colonias, particularly the senior citizens. The building will have a total of usable space of 2,100 square feet and is partially funded by a grant from the Office of Rural Community Affairs (ORCA).

CUATRO VIENTOS ROAD LOOP/B5, SERIES 2002

The funds for this project will be used for additional environmental and design work. This project will extend the existing Inner Loop from Hwy 359 Mangana Hein Road to the propose Hwy 83 in South Laredo and to the proposed International Bridge No. 5. This will allow the vast amount of traffic from the South to circumvent the interior of the City of Laredo, decreasing traffic congestion.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

WEBB COUNTY FUNDS – continued

PARK DEVELOPMENT, SERIES 2002

This fund is to initiate the development, expansion and/or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

CAPTIAL OUTLAY, SERIES 2002

This fund is for the purchase of vehicles, road and bridge heavy equipment as well as computers and related accessories. Capital outlay funds will assist Webb County in keeping pace with the growth factor that still ranks among the highest in the Country.

INTEREST INCOME, SERIES 2003

Funds are being generated through interest income from Certificates of Obligation, Series 2003.

PARK DEVELOPMENT, SERIES 2003

This fund is to initiate the development, expansion and/or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

TEXMEX PURCHASE, SERIES 2003 & SERIES 2008 A

The County has contracted to purchase the land and building (17,630st) located at 1200 Washington Street in Laredo, Texas. The property is referred to as the Tex-Mex Building because the seller is the Texas-Mexican Railway Company. The County plans to use the office space to house County departments and also contemplates building a Multi-Level Parking Facility to meet growing parking demands.

The County acquired Series 2008 A for engineering and architectural studies to repair or construct a new building on County property known as the “Tex-Mex” Building at 1202 Washington Street.

CAPITAL OUTLAY, SERIES 2003

Growth and the need for additional services require the purchase of vehicles, road and bridge heavy equipment as well as computers and related accessories. This will assist Webb County in keeping pace with the growth factor that still ranks among the highest in Country.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

WEBB COUTNY FUNDS - continued

ROAD AND BRIDGE IMPROVEMENTS, SERIES 2003

Funds will be accounted for paving, reconstruction and or resurfacing two Webb County roads: Espejo-Molina Road and Del Mar Boulevard; and construction and installation of 6 inch flexible base and a chemical that will provide dust control on eight county roads: Mangana Hein Road, Jennings Road, Thiesel Road, Wormser Road, Eagle Pass Road, J.C. Perez Road, El Pico Road, and Lincoln-Nicholson Road.

RAIN ENHANCEMENT PROGRAM, SERIES 2003

The program consists of constructing “ionization towers” and monitoring stations at strategically located areas that will cause the moisture molecules in the atmosphere to attract to each other, thereby causing rain.

R.O.W. ACQUISITION, SERIES 2003

Webb County has applied with the Texas Water Development Board Economic Development Areas Program (TWDB-EDAP) for funding to provide water and wastewater services to the “Colonias”. In order to proceed with the projects to provide water and wastewater, the county must acquire the adequate Right-of-Way from approximately 150 parcels of land in the next fifteen (15) months for the installation of water and sewer lines and the construction of county roads.

SHILOH COMMUNITY CENTER, SERIES 2003

This building will be used for the development of recreational facilities through interlocal agreements with Laredo Independent School District, United Independent School District and the City of Laredo.

JUSTICE CENTER IMPROVEMENTS

This fund will be used for the Justice Center 5th Floor Remodeling Project to create additional space for the District Attorney’s Office.

INTEREST INCOME, SERIES 2006

Funds are being generated through interest income from Certificates of Obligation, Series 2006.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

WEBB COUTNY FUNDS - continued

R.O.W. ACQUISTION IN COLONIAS, SERIES 2006

Webb County has applied with the Texas Water Development Board Economic Development Areas Program (TWDB-EDAP) for funding to provide water and wastewater services to “colonias”. The County has been successful in receiving approximately \$50,000,000 in grants for that specific purpose. In order to proceed with the projects to provide water and wastewater, the County must acquire the adequate Right-Of-Way from approximately 150 parcels of land in the next fifteen (15) months for the installation of water and sewer lines and the construction of County roads. The County will also use the funds for drainage studies.

FIRE PROTECTION EQUIPMENT, SERIES 2006

The proposed two tanker trucks will be used to fight brush fires in Webb County outside the City of Laredo’s city limits. The equipment will be under the control of the City of Laredo’s Fire Department to combat fires in Webb County as stipulated in the Interlocal Agreement between the city and the county.

INTERNATIONAL RAILROAD BRIDGE, SERIES 2006

Webb County is in the process of preparing the Preliminary Engineering and the Environmental Study for an International Railroad Bridge in the Laredo Colombia area that will meet State and Federal “Rules and Regulations”. This is the “first formal step” of the International Bridge Application.

INTERNATIONAL BRIDGE, SERIES 2006

Webb County has completed and submitted the Preliminary Engineering and the Environmental Study to the Texas Department of Transportation (TXDOT) as per their “Rules and Regulations” and has received approval of its application. The County has also submitted the Presidential Permit Application to the Federal Government for their approval. Funds are being used for obtaining the approval of the Presidential Permit from the Federal Government.

CUATRO VIENTOS ROAD, SERIES 2006

Webb County and the City of Laredo have jointly invested \$1,500,000 to complete the environmental and the preliminary engineering for the Cuatro Vientos Road. Funds are being used for the legal work involved in acquiring the right-of-way and the relocation of utilities.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

WEBB COUTNY FUNDS – continued

CASA BLANCA DAM, SERIES 2006

The Webb County Casa Blanca Lake dam requires engineering design and repairs mandated by the Texas Commission of Environmental Quality. The dam provides recreation facilities for Webb County residents, as well as storage for 20,000 acre-foot of water which serves as an emergency supply for Webb County. The park is leased to the State of Texas Parks and Wildlife Department.

SECONDARY WATER SOURCE AQUIFER, SERIES 2006

In conjunction with the Texas Water Development Board's Region "M" Water Plan. Webb County has taken the initiative to explore the secondary water source for the county. The project consists of drilling a water well, testing for quality and quantity and the recharge rate of the Carrizo Wilcox Aquifer. This will augment our future water supply, since currently the Rio Grande River is our only source of water.

VETERANS COALITION, SERIES 2006

Webb County plans to purchase the land and building owned by a group known as the Veterans Coalition to convert it into a Veterans Museum. The museum will serve to recognize Veterans and the purchase is consistent with the County's objective to preserve historical buildings. The County Veterans Service Officer will be housed in the museum.

COURTHOUSE ANNEX, SERIES 2006

This project is for the initial Architectural, Engineering and Environmental studies required for the reconstruction and preservation of a historical building owned by Webb County.

CAPITAL OUTLAY, SERIES 2006

Growth and the need for additional services require the purchase of vehicles as well as computers and related accessories for all County Departments. This will assist Webb County in keeping pace with the growth factor that still ranks among the highest in Country.

PARK DEVELOPMENT, SERIES 2006

This fund is to initiate the development of facilities including county parks, community centers plus land acquisition and the construction and or rehabilitation of parks, community centers and other buildings in Webb County, either constructed independently or through interlocal agreements with other public and or private entities.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

WEBB COUTNY FUNDS – continued

COMMUNICATION TOWER, SERIES 2006

Webb County plans to improve its ability to react and respond to emergency situations by purchasing communication equipment that will be compatible with the State Emergency Plan.

VILLA ANTIGUA PHASE III, SERIES 2006

The purpose of the project is to preserve the historic buildings on Zaragosa Street and promote cultural activities. The expansion of the historic district next to San Agustin Plaza will provide an added destination for historic and cultural tourists. The proposed Villa Antigua Border Heritage Museum Center combined with other historic venues in downtown Laredo and Nuevo Laredo is designed to provide a historical experience to our tourists.

ROAD AND BRIDGE CAPITAL OUTLAY, SERIES 2006

Growth and the need for additional services require the purchase of vehicles and heavy equipment. This will assist Webb County in keeping pace with the growth factor that still ranks among the highest in the Country and to pave approximately fifteen (15) miles of county roads per year.

BUILDING MAINTENANCE AND CONSTRUCTION FUND 2007 / 2008

Commissioners Court planned and approved a one time transfer from the General Fund to a Capital Project fund for the purpose of funding County projects: Mold Remediation County Courthouse, Juvenile Youth Village, Texas Parks & Wildlife Building, Tax Assessor Office renovation, El Cenizo Water Tank Removal and Capital Outlay.

GIRL SCOUTS CENTER

The purpose of this project is to construct a new facility for the Girl Scouts.

PURCHASE LAND & BUILDING, SERIES 2008 A

To purchase land acquisition and/or property for an administration annex in the downtown area.

QUAD CITY BUILDING IMPROVEMENTS, SERIES 2008 A

Funds will be used for expansion, repair, and renovation of the County buildings in the Quad City area, being the Justice of the Peace/Constable Office located off Highway 359 in Bruni, Texas and the Community Center located on Farm to Market Road 649 in Mirando, Texas.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

WEBB COUTNY FUNDS – continued

CAPITAL OUTLAY, SERIES 2008 A

This fund will be used to purchase computers, copiers, fax machines, furniture, vehicles, heavy equipment, and other equipment for the County courts, Sheriff's Department, and other various County departments.

INTEREST INCOME, SERIES 2008 A

Funds are being generated through interest income from Certificates of Obligation, Series 2008 A.

JAIL IMPROVEMENTS, SERIES 2010

Funds will be used to renovate the elevator, roof, and air conditioning system at the Webb County Jail.

FIRE & EMS EQUIPMENT, SERIES 2010

Funds will be used for acquisition of fire and emergency equipment for rural areas.

JJAEP CONSTRUCTION FUND

These funds will be used to construct the Juvenile Justice Alternative Education Program building.

OTHER

LA PRESA COLONIA FACILITY PLAN

Revenues are from the URS Group Inc. These funds are to obtain limited title search reports prepared by a title company licensed by the Texas Department of Insurance for the design of certain water and wastewater improvements.

FEDERAL GRANTS

U.S. Department of Housing and Urban Development

SELF HELP NUTRITION AND HEALTH LEARNING CENTER

Revenues are from the U.S. Department of Housing and Urban Development and passed through Texas A&M University, with additional funding from the Guadalupe and Lilia Martinez Foundation. These funds are to be used for the construction of a nutrition and health learning center in the self help center area.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

FEDERAL GRANTS – continued

TEXAS DEPARTMENT OF RURAL AFFAIRS CONTRACT R729700A ARRA

Revenues are provided by the Texas Department of Rural Affairs. Funds shall be used for the construction one water in Mirando and a fire station in the Quad City area.

TEXAS DEPARTMENT OF RURAL AFFAIRS CONTRACT R729700B

Revenues are provided by the Texas Department of Rural Affairs. Funds shall be used for the construction one water in Mirando and a fire station in the Quad City area.

TEXAS DEPARTMENT OF RURAL AFFAIRS-CONTRACT 724195

Revenues are provided by the Texas Department of Rural Affairs. Funds shall provide first time water and sanitary sewer service to households in the Felix Vela Tract Colonia.

U.S. Department of Housing and Urban Development

TEXAS DEPARTMENT OF RURAL AFFAIRS CONTRACT #728449

Revenues are provided by the Texas Department of Rural Affairs. Funds will address the need to provide an additional water supply to meet Texas Commission on Environmental Quality requirements by drilling water wells in Bruni, Mirando, and Oilton. Additionally, modifications will be made to an existing water plant facility in Santa Teresita.

Federal Emergency Management Agency

HAZARD MITIGATION GRANT- FEMA – 1931 DR PA

Revenues are from the Department of Homeland Security. Funds are to be used to implement measures that will permanently reduce or eliminate future damages and losses from natural hazards through safer building practices and improving existing structures and supporting infrastructure.

U.S. Department of Transportation

E. DEL MAR BOULEVARD PROJECT -ARRA

Revenues are from the U.S. Department of Transportation. These funds will be used to resurface of existing roadway and adding shoulders on E. Del Mar Boulevard.

TXDOT Mangana-Hein Road ARRA

Revenues are from the Texas Department of Transportation. Funds are for the resurfacing and addition of shoulders on Mangana-Hein Road.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

FEDERAL GRANTS – continued

ESPEJO-MOLINA ROAD – ARRA

Revenues are from the U.S. Department of Transportation pass through the Texas Department of Transportation. These funds are for the resurfacing of an existing roadway and the construction of shoulders on Espejo-Molina Road.

Texas Water Development Board

RIO BRAVO – EL CENIZO WATER AND WASTEWATER EDAP/CWTAP SEWER GRANT GO11900

Revenues are from the Texas Water Development Board for the Rio Bravo – El Cenizo Water and Waste Water Project.

STATE GRANTS

Texas Department of Transportation

RIO BRAVO ANNEX BORDER COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide for paving and storm drainage improvements in Rio Bravo.

TANQUECITOS I & II BORDER COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads in colonia Tanquecitos.

Texas Department of Transportation

D-5 ACRES BORDER COLONIA ACCESS PROGRAM

Revenues are provided by Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repairing, or repairing of paved and unpaved roads.

PENITAS WEST PAVING & STORM DRAINAGE IMPROVEMENT COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide paving and storm drainage improvements in the Colonia of Penitas.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

STATE GRANTS

SAN CARLOS #1 & #2 BORDER COLONIA ACCESS PROGRAM

Revenues are provided by Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repairing, or repairing of paved and unpaved roads.

OLD MILWAUKEE EAST AND WEST BORDER COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads.

RANCHITOS 359 PAVING & DRAINAGE IMPORVEMENT COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide paving and storm drainage improvements in the Ranchitos 359 East area.

LOS ALTOS BORDER COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads.

Texas Water Development Board

RIO BRAVO – EL CENIZO WATER AND WASTEWATER EDAP/CWTAP WATER GRANT GO11800/GO17100

Revenues are from the Texas Water Development Board for the Rio Bravo – El Cenizo Water and Waste Water Project.

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	<u>Interest Income, Series 2000</u>	<u>Law Enforcement, Series 2000</u>	<u>Interest Income, Series 2001</u>	<u>Library Construction Fund</u>
ASSETS				
Cash and investments	\$ 1,502,722	\$ 3,012	\$ 260	\$ -
Due from other funds	142,749	-	-	150,000
Receivable from other governments	-	-	-	-
Total assets	<u>1,645,471</u>	<u>3,012</u>	<u>260</u>	<u>150,000</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	142,749	-	-	-
Due to other funds	1,502,722	-	249	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>1,645,471</u>	<u>-</u>	<u>249</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	36	24,074	96,163	150,000
Unreserved	(36)	(21,062)	(96,152)	-
Total fund balances	<u>-</u>	<u>3,012</u>	<u>11</u>	<u>150,000</u>
Total liabilities and fund balances	<u>\$ 1,645,471</u>	<u>\$ 3,012</u>	<u>\$ 260</u>	<u>\$ 150,000</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Governmental Funds
 September 30, 2010

	<u>Villa Antiqua Cultural Center, Series 2001</u>	<u>Park Development, Series 2001</u>	<u>Construction In Progress, Series 2001</u>	<u>Capital Outlay, Series 2001</u>
ASSETS				
Cash and investments	\$ 8,600	\$ 5,784	\$ 5,284	\$ 968
Due from other funds	-	-	-	19,917
Receivable from other governments	-	-	-	-
Total assets	<u>8,600</u>	<u>5,784</u>	<u>5,284</u>	<u>20,885</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	8,600	5,784	5,284	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>8,600</u>	<u>5,784</u>	<u>5,284</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	8,600	5,784	5,284	182,163
Unreserved	(8,600)	(5,784)	(5,284)	(161,278)
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,885</u>
Total liabilities and fund balances	<u>\$ 8,600</u>	<u>\$ 5,784</u>	<u>\$ 5,284</u>	<u>\$ 20,885</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

	<u>Interest Income, Series 2002</u>	<u>Juvenile Youth Village, Series 2002 & Series 2008 A</u>	<u>Management Records Storage Warehouse, Series 2002</u>	<u>Justice Center Fire Protection Moisture Control, Series 2002</u>
ASSETS				
Cash and investments	\$ 51	\$ 68,436	\$ -	\$ -
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	<u>51</u>	<u>68,436</u>	<u>-</u>	<u>-</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	50,000	-	-
Total liabilities	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	11,868	170,127	1,784	16,163
Unreserved	(11,817)	(151,691)	(1,784)	(16,163)
Total fund balances	<u>51</u>	<u>18,436</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 51</u>	<u>\$ 68,436</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	<u>Capital Outlay, Series 2002</u>	<u>Cuatro Vientos Road Loop/B5, Series 2002</u>	<u>Park Development, Series 2002</u>	<u>Capital Outlay, Series 2002</u>
ASSETS				
Cash and investments	\$ 7,979	\$ 23,400	\$ 32,733	\$ 65,947
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	<u>7,979</u>	<u>23,400</u>	<u>32,733</u>	<u>65,947</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	7,979	23,400	32,978	35,681
Unreserved	-	-	(245)	30,266
Total fund balances	<u>7,979</u>	<u>23,400</u>	<u>32,733</u>	<u>65,947</u>
Total liabilities and fund balances	<u>\$ 7,979</u>	<u>\$ 23,400</u>	<u>\$ 32,733</u>	<u>\$ 65,947</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

	<u>Interest Income.</u> <u>Series 2003</u>	<u>Park Development.</u> <u>Series 2003</u>	<u>TexMex Purchase.</u> <u>Series 2003 &</u> <u>Series 2008 A</u>	<u>Capital Outlay.</u> <u>Series 2003</u>
ASSETS				
Cash and investments	\$ 616	\$ 608,744	\$ 100,067	\$ 182,190
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	<u>616</u>	<u>608,744</u>	<u>100,067</u>	<u>182,190</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	3,037
Due to other funds	-	-	-	285
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,322</u>
Fund balances:				
Reserved for:				
Capital projects	170,303	614,423	129,867	199,152
Unreserved	(169,687)	(5,679)	(29,800)	(20,284)
Total fund balances	<u>616</u>	<u>608,744</u>	<u>100,067</u>	<u>178,868</u>
Total liabilities and fund balances	<u>\$ 616</u>	<u>\$ 608,744</u>	<u>\$ 100,067</u>	<u>\$ 182,190</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

	<u>Road and Bridge Improvements, Series 2003</u>	<u>Rain Enhancement Program, Series 2003</u>	<u>R.O.W. Acquisition, Series 2003</u>	<u>Shiloh Community Center, Series 2003</u>
ASSETS				
Cash and investments	\$ 339,105	\$ -	\$ 76,607	\$ 195,592
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	<u>339,105</u>	<u>-</u>	<u>76,607</u>	<u>195,592</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	2,150	-
Due to other funds	93,362	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>93,362</u>	<u>-</u>	<u>2,150</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	285,571	530	79,907	195,592
Unreserved	(39,828)	(530)	(5,450)	-
Total fund balances	<u>245,743</u>	<u>-</u>	<u>74,457</u>	<u>195,592</u>
Total liabilities and fund balances	<u>\$ 339,105</u>	<u>\$ -</u>	<u>\$ 76,607</u>	<u>\$ 195,592</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

	<u>Justice Center Improvements</u>	<u>Interest Income, Series 2006</u>	<u>R.O.W. Acquisition in Colonias, Series 2006</u>	<u>Fire Protection Equipment, Series 2006</u>
ASSETS				
Cash and investments	\$ -	\$ 947	\$ 260,000	\$ 52,284
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	<u>-</u>	<u>947</u>	<u>260,000</u>	<u>52,284</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	9,600
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,600</u>
Fund balances:				
Reserved for:				
Capital projects	615	567,314	260,000	52,284
Unreserved	(615)	(566,367)	-	(9,600)
Total fund balances	<u>-</u>	<u>947</u>	<u>260,000</u>	<u>42,684</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 947</u>	<u>\$ 260,000</u>	<u>\$ 52,284</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Governmental Funds
 September 30, 2010

	<u>International Railroad Bridge, Series 2006</u>	<u>International Bridge, Series 2006</u>	<u>Cuatro Vientos Road, Series 2006</u>	<u>Casa Blanca Dam, Series 2006</u>
ASSETS				
Cash and investments	\$ 244,229	\$ -	\$ 54,577	\$ 125,653
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	<u>244,229</u>	<u>-</u>	<u>54,577</u>	<u>125,653</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	364
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	892
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,256</u>
Fund balances:				
Reserved for:				
Capital projects	244,229	577,740	54,577	136,135
Unreserved	-	(577,740)	-	(11,738)
Total fund balances	<u>244,229</u>	<u>-</u>	<u>54,577</u>	<u>124,397</u>
Total liabilities and fund balances	<u>\$ 244,229</u>	<u>\$ -</u>	<u>\$ 54,577</u>	<u>\$ 125,653</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

	<u>Secondary Water</u> <u>Source Aquifer,</u> <u>Series 2006</u>	<u>Veterans Coalition,</u> <u>Series 2006</u>	<u>Court House Annex,</u> <u>Series 2006</u>	<u>Capital Outlay,</u> <u>Series 2006</u>
ASSETS				
Cash and investments	\$ -	\$ 492,048	\$ 139,724	\$ 199,014
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	<u>-</u>	<u>492,048</u>	<u>139,724</u>	<u>199,014</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	90,750	492,210	139,724	128,431
Unreserved	(90,750)	(162)	-	70,583
Total fund balances	<u>-</u>	<u>492,048</u>	<u>139,724</u>	<u>199,014</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 492,048</u>	<u>\$ 139,724</u>	<u>\$ 199,014</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	<u>Park Development, Series 2006</u>	<u>Communication Tower, Series 2006</u>	<u>Villa Antigua Phase III, Series 2006</u>	<u>Road & Bridge Capital Outlay, Series 2006</u>
ASSETS				
Cash and investments	\$ 617,607	\$ 52,011	\$ -	\$ 1,829
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	<u>617,607</u>	<u>52,011</u>	<u>-</u>	<u>1,829</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	100,353	1,418	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	13,914	-	-	-
Total liabilities	<u>114,267</u>	<u>1,418</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	788,681	200,000	16,216	1,829
Unreserved	(285,341)	(149,407)	(16,216)	-
Total fund balances	<u>503,340</u>	<u>50,593</u>	<u>-</u>	<u>1,829</u>
Total liabilities and fund balances	<u>\$ 617,607</u>	<u>\$ 52,011</u>	<u>\$ -</u>	<u>\$ 1,829</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

	<u>Building Maintenance and Construction</u> <u>2007/2008</u>	<u>Girl Scouts Center</u>	<u>Purchase Land & Building, Series 2008 A</u>	<u>Quad City Building Improvements, Series 2008 A</u>
ASSETS				
Cash and investments	\$ 645,629	\$ -	\$ 791,450	\$ 397,737
Due from other funds	299	-	-	-
Receivable from other governments	-	-	-	-
Total assets	<u>645,928</u>	<u>-</u>	<u>791,450</u>	<u>397,737</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	15,372	-	-	-
Due to other funds	5,000	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	20,565
Total liabilities	<u>20,372</u>	<u>-</u>	<u>-</u>	<u>20,565</u>
Fund balances:				
Reserved for:				
Capital projects	1,148,063	57,588	2,000,000	478,834
Unreserved	(522,507)	(57,588)	(1,208,550)	(101,662)
Total fund balances	<u>625,556</u>	<u>-</u>	<u>791,450</u>	<u>377,172</u>
Total liabilities and fund balances	<u>\$ 645,928</u>	<u>\$ -</u>	<u>\$ 791,450</u>	<u>\$ 397,737</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	<u>Capital Outlay, Series 2008 A</u>	<u>Interest Income, Series 2008 A</u>	<u>Jail Improvements Series 2010</u>	<u>Fire & EMS Equipment Series 2010</u>
ASSETS				
Cash and investments	\$ 519,007	\$ 1,104	\$ -	\$ -
Due from other funds	-	-	150,262	553,527
Receivable from other governments	-	-	-	-
Total assets	<u>519,007</u>	<u>1,104</u>	<u>150,262</u>	<u>553,527</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	7,513	176,006
Due to other funds	-	-	142,749	377,521
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>150,262</u>	<u>553,527</u>
Fund balances:				
Reserved for:				
Capital projects	1,339,323	46,025	-	-
Unreserved	(820,316)	(44,921)	-	-
Total fund balances	<u>519,007</u>	<u>1,104</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 519,007</u>	<u>\$ 1,104</u>	<u>\$ 150,262</u>	<u>\$ 553,527</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	<u>JJAEP Construction Fund</u>	<u>La Presa Colonia Facility Plan</u>	<u>TDRA - ARRA Contract R729700A</u>	<u>TDRA - Contract R729700B</u>
ASSETS				
Cash and investments	\$ 775,769	\$ -	\$ -	\$ -
Due from other funds	-	20,000	-	-
Receivable from other governments	-	-	27,381	324
Total assets	<u>775,769</u>	<u>20,000</u>	<u>27,381</u>	<u>324</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	7,776	-
Due to other funds	-	-	19,605	324
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>27,381</u>	<u>324</u>
Fund balances:				
Reserved for:				
Capital projects	774,255	20,000	-	-
Unreserved	1,514	-	-	-
Total fund balances	<u>775,769</u>	<u>20,000</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 775,769</u>	<u>\$ 20,000</u>	<u>\$ 27,381</u>	<u>\$ 324</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	<u>TDRA Contract</u> <u>724195</u>	<u>TDRA Contract</u> <u>728449</u>	<u>FEMA-1931 DRPA</u>	<u>E. Del Mar Project -</u> <u>ARRA</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	-	-
Receivable from other governments	128,887	280,986	18,768	-
Total assets	128,887	280,986	18,768	-
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	38,962	-	-
Due to other funds	128,887	240,961	18,768	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	1,063	-	-
Other payables	-	-	-	-
Total liabilities	128,887	280,986	18,768	-
 Fund balances:				
Reserved for:				
Capital projects	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	\$ 128,887	\$ 280,986	\$ 18,768	\$ -

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Governmental Funds
 September 30, 2010

	<u>Mangana Hein ARRA</u> <u>CSJ 0922-33-124</u>	<u>Espejo-Molina Road</u> <u>ARRA CSJ 0922-33-</u> <u>123</u>	<u>Texas Water</u> <u>Development Board</u> <u>Contract G11900</u>	<u>BCAP Rio Bravo</u> <u>Annex</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	2,124
Total assets	-	-	-	2,124
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	2,124
Total liabilities	-	-	-	2,124
Fund balances:				
Reserved for:				
Capital projects	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	\$ -	\$ -	\$ -	\$ 2,124

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	<u>BCAP Tanquecitos</u>	<u>BCAP D-5 Acres</u>	<u>BCAP Penitas Project</u>	<u>BCAP San Carlos I & II</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	-	-
Receivable from other governments	26,609	-	29,314	-
Total assets	<u>26,609</u>	<u>-</u>	<u>29,314</u>	<u>-</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	22,858	-	10,005	-
Deferred revenue	1	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	3,750	-	19,309	-
Total liabilities	<u>26,609</u>	<u>-</u>	<u>29,314</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 26,609</u>	<u>\$ -</u>	<u>\$ 29,314</u>	<u>\$ -</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	<u>BCAP Old Milwaukee</u>	<u>BCAP Ranchitos 359</u>	<u>BCAP Los Altos</u>	<u>Texas Water Development Board Contract G11800/G17100</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	-	-
Receivable from other governments	2,352	1,587	18,595	-
Total assets	<u>2,352</u>	<u>1,587</u>	<u>18,595</u>	<u>-</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	14,749	-
Due to other funds	-	-	2,959	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	2,352	1,587	887	-
Total liabilities	<u>2,352</u>	<u>1,587</u>	<u>18,595</u>	<u>-</u>
Fund balances:				
Reserved for:				
Capital projects	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 2,352</u>	<u>\$ 1,587</u>	<u>\$ 18,595</u>	<u>\$ -</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

Total-Nonmajor
Capital Projects
Funds

ASSETS

Cash and investments	\$ 8,598,716
Due from other funds	1,036,782
Receivable from other governments	536,927
Total assets	<u>10,172,425</u>

LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	520,049
Due to other funds	2,585,951
Deferred revenue	1
Other accrued expenditures	1,063
Other payables	115,380
Total liabilities	<u>3,222,444</u>

Fund balances:	
Reserved for:	
Capital projects	12,062,252
Unreserved	(5,112,271)
Total fund balances	<u>6,949,981</u>
Total liabilities and fund balances	<u>\$ 10,172,425</u>

Concluded

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Interest Income.</u> <u>Series 2000</u>	<u>Law Enforcement.</u> <u>Series 2000</u>	<u>Interest Income.</u> <u>Series 2001</u>	<u>Library Construction</u> <u>Fund</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	2,686	18	261	-
Grant matching	-	-	-	-
Total revenues	<u>2,686</u>	<u>18</u>	<u>261</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	21,080	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>21,080</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,686</u>	<u>(21,062)</u>	<u>261</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,500,000	-	-	-
Transfers out	<u>(1,502,722)</u>	<u>-</u>	<u>(96,413)</u>	<u>-</u>
Total other financing sources and (uses)	<u>(2,722)</u>	<u>-</u>	<u>(96,413)</u>	<u>-</u>
Net change in fund balances	(36)	(21,062)	(96,152)	-
Fund balances - beginning, Restated	36	24,074	96,163	150,000
Fund balances - ending	<u>\$ -</u>	<u>\$ 3,012</u>	<u>\$ 11</u>	<u>\$ 150,000</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Villa Antiqua</u> <u>Cultural Center,</u> <u>Series 2001</u>	<u>Park Development,</u> <u>Series 2001</u>	<u>Construction In</u> <u>Progress, Series 2001</u>	<u>Capital Outlay,</u> <u>Series 2001</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Capital outlay	-	-	-	181,195
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>181,195</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(181,195)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	19,917
Transfers out	(8,600)	(5,784)	(5,284)	-
Total other financing sources and (uses)	<u>(8,600)</u>	<u>(5,784)</u>	<u>(5,284)</u>	<u>19,917</u>
Net change in fund balances	(8,600)	(5,784)	(5,284)	(161,278)
Fund balances - beginning, Restated	8,600	5,784	5,284	182,163
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,885</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Interest Income, Series 2002</u>	<u>Juvenile Youth Village, Series 2002 & Series 2008 A</u>	<u>Management Records Storage Warehouse, Series 2002</u>	<u>Justice Center Fire Protection Moisture Control, Series 2002</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	257	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>257</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	1,206	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Capital outlay	-	150,485	-	-
Total Expenditures	<u>-</u>	<u>151,691</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>257</u>	<u>(151,691)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(12,074)	-	(1,784)	(16,163)
Total other financing sources and (uses)	<u>(12,074)</u>	<u>-</u>	<u>(1,784)</u>	<u>(16,163)</u>
Net change in fund balances	(11,817)	(151,691)	(1,784)	(16,163)
Fund balances - beginning, Restated	11,868	170,127	1,784	16,163
Fund balances - ending	<u>\$ 51</u>	<u>\$ 18,436</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Capital Outlay,</u> <u>Series 2002</u>	<u>Cuatro Vientos Road</u> <u>Loop/B5, Series 2002</u>	<u>Park Development,</u> <u>Series 2002</u>	<u>Capital Outlay,</u> <u>Series 2002</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	30,266
Transfers out	-	-	(245)	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>(245)</u>	<u>30,266</u>
Net change in fund balances	-	-	(245)	30,266
Fund balances - beginning, Restated	7,979	23,400	32,978	35,681
Fund balances - ending	<u>\$ 7,979</u>	<u>\$ 23,400</u>	<u>\$ 32,733</u>	<u>\$ 65,947</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Interest Income,</u> <u>Series 2003</u>	<u>Park Development,</u> <u>Series 2003</u>	<u>TexMex Purchase,</u> <u>Series 2003 &</u> <u>Series 2008 A</u>	<u>Capital Outlay,</u> <u>Series 2003</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	3,129	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>3,129</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	13,770
Public safety	-	-	-	-
Justice system	-	-	-	3,037
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Capital outlay	-	5,679	29,800	761
Total Expenditures	<u>-</u>	<u>5,679</u>	<u>29,800</u>	<u>17,568</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,129</u>	<u>(5,679)</u>	<u>(29,800)</u>	<u>(17,568)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	3,043
Transfers out	<u>(172,816)</u>	<u>-</u>	<u>-</u>	<u>(5,759)</u>
Total other financing sources and (uses)	<u>(172,816)</u>	<u>-</u>	<u>-</u>	<u>(2,716)</u>
Net change in fund balances	(169,687)	(5,679)	(29,800)	(20,284)
Fund balances - beginning, Restated	170,303	614,423	129,867	199,152
Fund balances - ending	<u>\$ 616</u>	<u>\$ 608,744</u>	<u>\$ 100,067</u>	<u>\$ 178,868</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Road and Bridge Improvements, Series 2003</u>	<u>Rain Enhancement Program, Series 2003</u>	<u>R.O.W. Acquisition, Series 2003</u>	<u>Shiloh Community Center, Series 2003</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Capital outlay	39,828	-	5,450	-
Total Expenditures	<u>39,828</u>	<u>-</u>	<u>5,450</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(39,828)</u>	<u>-</u>	<u>(5,450)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(530)	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(530)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(39,828)	(530)	(5,450)	-
Fund balances - beginning, Restated	285,571	530	79,907	195,592
Fund balances - ending	<u>\$ 245,743</u>	<u>\$ -</u>	<u>\$ 74,457</u>	<u>\$ 195,592</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Justice Center Improvements</u>	<u>Interest Income, Series 2006</u>	<u>R.O.W. Acquisition in Colonias, Series 2006</u>	<u>Fire Protection Equipment, Series 2006</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	5,178	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>5,178</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	9,600
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,600</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>5,178</u>	<u>-</u>	<u>(9,600)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	50	-	-
Transfers out	(615)	(571,595)	-	-
Total other financing sources and (uses)	<u>(615)</u>	<u>(571,545)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(615)	(566,367)	-	(9,600)
Fund balances - beginning, Restated	615	567,314	260,000	52,284
Fund balances - ending	<u>\$ -</u>	<u>\$ 947</u>	<u>\$ 260,000</u>	<u>\$ 42,684</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>International Railroad Bridge, Series 2006</u>	<u>International Bridge, Series 2006</u>	<u>Cuatro Vientos Road, Series 2006</u>	<u>Casa Blanca Dam, Series 2006</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Capital outlay	-	-	-	11,738
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,738</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,738)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	922,260	-	-
Transfers out	-	(1,500,000)	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(577,740)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(577,740)	-	(11,738)
Fund balances - beginning, Restated	244,229	577,740	54,577	136,135
Fund balances - ending	<u>\$ 244,229</u>	<u>\$ -</u>	<u>\$ 54,577</u>	<u>\$ 124,397</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Secondary Water</u> <u>Source Aquifer,</u> <u>Series 2006</u>	<u>Veterans</u> <u>Coalition, Series</u> <u>2006</u>	<u>Court House Annex,</u> <u>Series 2006</u>	<u>Capital Outlay,</u> <u>Series 2006</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	10,852
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	162	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Capital outlay	-	-	-	30,649
Total Expenditures	<u>-</u>	<u>162</u>	<u>-</u>	<u>41,501</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(162)</u>	<u>-</u>	<u>(41,501)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	112,084
Transfers out	<u>(90,750)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and (uses)	<u>(90,750)</u>	<u>-</u>	<u>-</u>	<u>112,084</u>
Net change in fund balances	(90,750)	(162)	-	70,583
Fund balances - beginning, Restated	90,750	492,210	139,724	128,431
Fund balances - ending	<u>\$ -</u>	<u>\$ 492,048</u>	<u>\$ 139,724</u>	<u>\$ 199,014</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Park Development, Series 2006</u>	<u>Communication Tower, Series 2006</u>	<u>Villa Antiqua Phase III, Series 2006</u>	<u>Road & Bridge Capital Outlay, Series 2006</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Capital outlay	285,341	149,407	-	-
Total Expenditures	<u>285,341</u>	<u>149,407</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(285,341)</u>	<u>(149,407)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	111,873
Transfers out	-	-	(16,216)	(111,873)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>(16,216)</u>	<u>-</u>
Net change in fund balances	(285,341)	(149,407)	(16,216)	-
Fund balances - beginning, Restated	788,681	200,000	16,216	1,829
Fund balances - ending	<u>\$ 503,340</u>	<u>\$ 50,593</u>	<u>\$ -</u>	<u>\$ 1,829</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Building Maintenance and Construction 2007/2008</u>	<u>Girl Scouts Center</u>	<u>Purchase Land & Building, Series 2008 A</u>	<u>Quad City Building Improvements, Series 2008 A</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	1,461	23	-	-
Grant matching	-	-	-	-
Total revenues	<u>1,461</u>	<u>23</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	71,822	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Capital outlay	69,788	57,400	1,208,550	101,662
Total Expenditures	<u>141,610</u>	<u>57,400</u>	<u>1,208,550</u>	<u>101,662</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(140,149)</u>	<u>(57,377)</u>	<u>(1,208,550)</u>	<u>(101,662)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	26,380	-	-	-
Transfers out	(408,738)	(211)	-	-
Total other financing sources and (uses)	<u>(382,358)</u>	<u>(211)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(522,507)	(57,588)	(1,208,550)	(101,662)
Fund balances - beginning, Restated	1,148,063	57,588	2,000,000	478,834
Fund balances - ending	<u>\$ 625,556</u>	<u>\$ -</u>	<u>\$ 791,450</u>	<u>\$ 377,172</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Capital</u> <u>Outlay, Series 2008</u> <u>A</u>	<u>Interest</u> <u>Income, Series 2008 A</u>	<u>Jail Improvements</u> <u>Series 2010</u>	<u>Fire & EMS Equipment</u> <u>Series 2010</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	7,653	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>7,653</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	140,826
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Capital outlay	852,269	-	150,262	412,701
Total Expenditures	<u>852,269</u>	<u>-</u>	<u>150,262</u>	<u>553,527</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(852,269)</u>	<u>7,653</u>	<u>(150,262)</u>	<u>(553,527)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	52,574	-	150,262	553,527
Transfers out	(20,621)	(52,574)	-	-
Total other financing sources and (uses)	<u>31,953</u>	<u>(52,574)</u>	<u>150,262</u>	<u>553,527</u>
Net change in fund balances	(820,316)	(44,921)	-	-
Fund balances - beginning, Restated	1,339,323	46,025	-	-
Fund balances - ending	<u>\$ 519,007</u>	<u>\$ 1,104</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>JJAEP Construction</u> <u>Fund</u>	<u>La Presa Colonia</u> <u>Facility Plan</u>	<u>TDRA - ARRA</u> <u>Contract R729700A</u>	<u>TDRA - Contract</u> <u>R729700B</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 30,344	\$ 324
Investment earnings	1,514	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>1,514</u>	<u>-</u>	<u>30,344</u>	<u>324</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Capital outlay	-	-	30,344	324
Total Expenditures	<u>-</u>	<u>-</u>	<u>30,344</u>	<u>324</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,514</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers, out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,514	-	-	-
Fund balances - beginning, Restated	774,255	20,000	-	-
Fund balances - ending	<u>\$ 775,769</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>TDRA Contract</u> <u>724195</u>	<u>TDRA Contract</u> <u>728449</u>	<u>FEMA-1931 DRPA</u>	<u>E. Del Mar Project -</u> <u>ARRA</u>
REVENUES				
Intergovernmental	\$ 162,740	\$ 659,966	\$ 18,768	\$ -
Investment earnings	-	-	-	-
Grant matching	58,000	45,000	-	15,564
Total revenues	<u>220,740</u>	<u>704,966</u>	<u>18,768</u>	<u>15,564</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	18,768	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	220,740	-	-	-
Corrections and rehabilitation	-	-	-	-
Capital outlay	-	704,966	-	15,564
Total Expenditures	<u>220,740</u>	<u>704,966</u>	<u>18,768</u>	<u>15,564</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Mangana Hein ARRA</u> <u>CSJ 0922-33-124</u>	<u>Espejo-Molina Road</u> <u>ARRA CSJ 0922-33-</u> <u>123</u>	<u>Texas Water</u> <u>Development Board</u> <u>Contract G11900</u>	<u>BCAP Rio Bravo</u> <u>Annex</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 63,030	\$ 42,483
Investment earnings	-	-	-	-
Grant matching	25,010	40,376	-	-
Total revenues	<u>25,010</u>	<u>40,376</u>	<u>63,030</u>	<u>42,483</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Capital outlay	25,010	40,376	63,030	42,483
Total Expenditures	<u>25,010</u>	<u>40,376</u>	<u>63,030</u>	<u>42,483</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>BCAP Tanquecitos</u>	<u>BCAP D-5 Acres</u>	<u>BCAP Penitas Project</u>	<u>BCAP San Carlos I & II</u>
REVENUES				
Intergovernmental	\$ 97,859	\$ 4,474	\$ 10,005	\$ -
Investment earnings	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>97,859</u>	<u>4,474</u>	<u>10,005</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Capital outlay	97,859	4,474	10,005	-
Total Expenditures	<u>97,859</u>	<u>4,474</u>	<u>10,005</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>BCAP Old Milwaukee</u>	<u>BCAP Ranchitos 359</u>	<u>BCAP Los Altos</u>	<u>Texas Water Development Board Contract G11800/G17100</u>
REVENUES				
Intergovernmental	\$ 56,571	\$ 12,172	\$ 85,903	\$ 1,356,419
Investment earnings	-	-	-	43
Grant matching	-	-	-	-
Total revenues	<u>56,571</u>	<u>12,172</u>	<u>85,903</u>	<u>1,356,462</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Capital outlay	56,571	12,172	85,903	1,356,462
Total Expenditures	<u>56,571</u>	<u>12,172</u>	<u>85,903</u>	<u>1,356,462</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	<u>Total-Nonmajor Capital Projects Funds</u>
REVENUES	
Intergovernmental	\$ 2,601,058
Investment earnings	22,223
Grant matching	183,950
Total revenues	<u>2,807,231</u>
EXPENDITURES	
Current:	
General government	96,444
Public safety	169,194
Justice system	4,243
Health and human services	162
Infrastructure and environmental services	220,740
Corrections and rehabilitation	21,080
Capital outlay	<u>6,288,508</u>
Total Expenditures	<u>6,800,371</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,993,140)</u>
OTHER FINANCING SOURCES (USES)	
Transfers in	3,482,236
Transfers out	<u>(4,601,367)</u>
Total other financing sources and (uses)	<u>(1,119,131)</u>
Net change in fund balances	(5,112,271)
Fund balances - beginning, Restated	12,062,252
Fund balances - ending	<u>\$ 6,949,981</u>

Concluded

Webb County, Texas
Interest Income, Series 2000
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$ 2,424,810	2,686	2,427,496	2,427,496
Total Revenues	\$ 2,424,810	2,686	2,427,496	2,427,496
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$ 22,608		22,608	22,608
Debt Service				
Bond issuance costs	210,924		210,924	210,924
Capital Outlay	15,877,981		15,877,981	15,877,981
Total Expenditures	\$ 16,111,513		16,111,513	16,111,513
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(13,686,703)	2,686	(13,684,017)	(13,684,017)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 16,218,725		16,218,725	16,218,725
Transfers In		1,500,000	1,500,000	1,500,000
Transfers Out	(2,531,986)	(1,502,722)	(4,034,708)	(4,034,708)
Total Other Financing Sources (Uses)	\$ 13,686,739	(2,722)	13,684,017	13,684,017
Net Change In Fund Balances	\$ 36	(36)		
Fund Balances - Beginning		36		
Fund Balances - Ending		\$		

Webb County, Texas
Law Enforcement, Series 2000
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Miscellaneous	\$ 50,000		50,000	50,000
Interest	80,095	17	80,112	80,112
Total Revenues	\$ 130,095	17	130,112	130,112
EXPENDITURES				
Current:				
Public Safety				
Minor Apparatus & Tools	\$ 73,448	21,080	94,528	94,528
Debt Service				
Bond issuance costs	56,937		56,937	56,937
Capital Outlay	3,623,333		3,623,333	3,623,333
Total Expenditures	\$ 3,753,718	21,080	3,774,798	3,774,798
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,623,623)	(21,063)	(3,644,686)	(3,644,686)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 2,000,000		2,000,000	2,000,000
Transfers In	1,702,768		1,702,768	1,702,768
Transfers Out	(55,072)		(55,072)	(55,072)
Total Other Financing Sources (Uses)	\$ 3,647,696		3,647,696	3,647,696
Net Change In Fund Balances	\$ 24,074	(21,063)	3,011	3,011
Fund Balances - Beginning		24,074		
Fund Balances - Ending		\$ 3,011		

Webb County, Texas
Interest Income, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$ 458,862	261	459,123	459,123
Total Revenues	<u>\$ 458,862</u>	<u>261</u>	<u>459,123</u>	<u>459,123</u>
EXPENDITURES				
Current:				
General Government	\$			
Total Expenditures	<u>\$</u>			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	458,862	261	459,123	459,123
Other Financing Sources (Uses):				
Bond Proceeds				
Transfers Out	\$ (362,699)	(96,413)	(459,112)	(459,112)
Total Other Financing Sources (Uses)	<u>\$ (362,699)</u>	<u>(96,413)</u>	<u>(459,112)</u>	<u>(459,112)</u>
Net Change In Fund Balances	<u>\$ 96,163</u>	<u>(96,152)</u>	<u>11</u>	<u>11</u>
Fund Balances - Beginning		96,163		
Fund Balances - Ending		<u>\$ 11</u>		

Webb County, Texas
Library Construction Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$ 150,000		150,000	150,000
Total Revenues	<u>\$ 150,000</u>		<u>150,000</u>	<u>150,000</u>
EXPENDITURES				
Current:				
Capital Outlay	\$ 23,804		23,804	23,804
Total Expenditures	<u>\$ 23,804</u>		<u>23,804</u>	<u>23,804</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	126,196		126,196	126,196
Other Financing Sources (Uses):				
Transfers In	\$ 300,000		300,000	300,000
Transfers Out	(276,196)		(276,196)	(276,196)
Total Other Financing Sources (Uses)	<u>\$ 23,804</u>		<u>23,804</u>	<u>23,804</u>
Net Change In Fund Balances	<u>\$ 150,000</u>		<u>150,000</u>	<u>150,000</u>
Fund Balances - Beginning		150,000		
Fund Balances - Ending		<u>\$ 150,000</u>		

Webb County, Texas
Villa Antigua Cultural Center, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Other Revenue	100,000		100,000	100,000
Total Revenues	\$ 100,000		100,000	100,000
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 28,929		28,929	28,929
Capital Outlay	1,776,071		1,776,071	1,776,071
Total Expenditures	\$ 1,805,000		1,805,000	1,805,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,705,000)		(1,705,000)	(1,705,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Transfer In	213,600		213,600	213,600
Transfers Out		(8,600)	(8,600)	(8,600)
Total Other Financing Sources (Uses)	\$ 1,713,600	(8,600)	1,705,000	1,705,000
Net Change In Fund Balances	\$ 8,600	(8,600)		
Fund Balances - Beginning		8,600		
Fund Balances - Ending		\$		

Webb County, Texas
Park Development, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 28,929		28,929	28,929
Capital Outlay	1,139,872		1,139,872	1,139,872
Total Expenditures	\$ 1,168,801		1,168,801	1,168,801
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,168,801)		(1,168,801)	(1,168,801)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Transfers Out	(325,415)	(5,784)	(331,199)	(331,199)
Total Other Financing Sources (Uses)	\$ 1,174,585	(5,784)	1,168,801	1,168,801
Net Change In Fund Balances	\$ 5,784	(5,784)		
Fund Balances - Beginning		5,784		
Fund Balances - Ending		\$		

Webb County, Texas
Construction In Progress, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Justice System				
Minor Apparatus & Tools	\$ 20,626		20,626	20,626
Debt Service				
Bond issuance costs	9,643		9,643	9,643
Capital Outlay	1,032,344		1,032,344	1,032,344
Total Expenditures	\$ 1,062,613		1,062,613	1,062,613
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,062,613)		(1,062,613)	(1,062,613)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 500,000		500,000	500,000
Transfer In	567,897		567,897	567,897
Transfers Out		(5,284)	(5,284)	(5,284)
Total Other Financing Sources (Uses)	\$ 1,067,897	(5,284)	1,062,613	1,062,613
Net Change In Fund Balances	\$ 5,284	(5,284)		
Fund Balances - Beginning		5,284		
Fund Balances - Ending		\$		

Webb County, Texas
Capital Outlay, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$	99,959	99,959	99,959
Debt Service				
Bond issuance costs		9,643	9,643	9,643
Capital Outlay		597,452	181,195	778,647
Total Expenditures	\$	<u>707,054</u>	<u>181,195</u>	<u>888,249</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(707,054)	(181,195)	(888,249)
Other Financing Sources (Uses):				
Bond Proceeds	\$	500,000	500,000	500,000
Transfers In		389,217	19,917	409,134
Total Other Financing Sources (Uses)	\$	<u>889,217</u>	<u>19,917</u>	<u>909,134</u>
Net Change In Fund Balances	\$	<u>182,163</u>	<u>(161,278)</u>	<u>20,885</u>
Fund Balances - Beginning		<u>182,163</u>		
Fund Balances - Ending	\$	<u><u>20,885</u></u>		

Webb County, Texas
Interest Income, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$ 177,964	256	178,220	178,220
Total Revenues	<u>\$ 177,964</u>	<u>256</u>	<u>178,220</u>	<u>178,220</u>
EXPENDITURES				
Current:				
General Government	\$ _____	_____	_____	_____
Total Expenditures	<u>\$ _____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	177,964	256	178,220	178,220
Other Financing Sources (Uses):				
Transfer Out	\$ (166,096)	(12,074)	(178,170)	(178,170)
Total Other Financing Sources (Uses)	<u>\$ (166,096)</u>	<u>(12,074)</u>	<u>(178,170)</u>	<u>(178,170)</u>
Net Change In Fund Balances	<u>\$ 11,868</u>	<u>(11,818)</u>	<u>50</u>	<u>50</u>
Fund Balances - Beginning		<u>11,868</u>		
Fund Balances - Ending		<u>\$ 50</u>		

Webb County, Texas
Juvenile Youth Village, Series 2002 & Series 2008 A
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Reimbursement Road Improvement	\$ 329,178		329,178	329,178
Interest	1,665,467		1,665,467	1,665,467
Total Revenues	\$ 1,994,645		1,994,645	1,994,645
EXPENDITURES				
Current:				
Justice System				
Minor Apparatus & Tools	\$ 492,291	1,206	493,497	493,497
Debt Service				
Bond issuance costs	232,749		232,749	232,749
Capital Outlay	14,114,478	150,485	14,264,963	14,283,399
Total Expenditures	\$ 14,839,518	151,691	14,991,209	15,009,645
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(12,844,873)	(151,691)	(12,996,564)	(13,015,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 12,415,000		12,415,000	12,415,000
Transfer In	600,000		600,000	600,000
Total Other Financing Sources (Uses)	\$ 13,015,000		13,015,000	13,015,000
Net Change In Fund Balances	\$ 170,127	(151,691)	18,436	
Fund Balances - Beginning		170,127		
Fund Balances - Ending		\$ 18,436		

Webb County, Texas
Management Records Storage Warehouse, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$	4,333	4,333	4,333
Debt Service				
Bond issuance costs		12,815	12,815	12,815
Capital Outlay		695,195	695,195	695,195
Total Expenditures	\$	712,343	712,343	712,343
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(712,343)	(712,343)	(712,343)
Other Financing Sources (Uses):				
Bond Proceeds	\$	575,000	575,000	575,000
Transfer In		139,127	139,127	139,127
Transfer Out		(1,784)	(1,784)	(1,784)
Total Other Financing Sources (Uses)	\$	714,127	712,343	712,343
Net Change In Fund Balances	\$	1,784	(1,784)	
Fund Balances - Beginning		1,784		
Fund Balances - Ending	\$			

Webb County, Texas
Justice Center Fire Protection Moisture Control, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$	6,690	6,690	6,690
Capital Outlay		266,655	266,655	266,655
Total Expenditures	\$	273,345	273,345	273,345
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(273,345)	(273,345)	(273,345)
Other Financing Sources (Uses):				
Bond Proceeds	\$	300,000	300,000	300,000
Transfer Out		(10,492)	(16,163)	(26,655)
Total Other Financing Sources (Uses)	\$	289,508	273,345	273,345
Net Change In Fund Balances	\$	16,163	(16,163)	
Fund Balances - Beginning			16,163	
Fund Balances - Ending		\$		

Webb County, Texas
Capital Outlay, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Grant Revenue	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Community and Economic Development				
Minor Apparatus & Tools	\$	8,165	8,165	8,165
Debt Service				
Bond issuance costs		3,125	3,125	3,125
Capital Outlay		63,113	63,113	71,092
Total Expenditures	\$	74,403	74,403	82,382
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(74,403)	(74,403)	(82,382)
Other Financing Sources (Uses):				
Bond Proceeds	\$	140,000	140,000	140,000
Transfer Out		(57,618)	(57,618)	(57,618)
Total Other Financing Sources (Uses)	\$	82,382	82,382	82,382
Net Change In Fund Balances	\$	7,979	7,979	
Fund Balances - Beginning			7,979	
Fund Balances - Ending		\$	7,979	

Webb County, Texas
Cuatro Vientos Road Loop/B5, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	3,125		3,125	3,125
Capital Outlay	113,475		113,475	136,875
Total Expenditures	\$ 116,600		116,600	140,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(116,600)		(116,600)	(140,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 140,000		140,000	140,000
Total Other Financing Sources (Uses)	\$ 140,000		140,000	140,000
Net Change In Fund Balances	\$ 23,400		23,400	
Fund Balances - Beginning		23,400		
Fund Balances - Ending		\$ 23,400		

Webb County, Texas
Park Development, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Community and Economic Development				
Minor Apparatus & Tools	\$	44,421	44,421	44,421
Debt Service				
Bond issuance costs		22,611	22,611	22,611
Capital Outlay		443,339	443,339	476,072
Total Expenditures	\$	<u>510,371</u>	<u>510,371</u>	<u>543,104</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(510,371)	(510,371)	(543,104)
Other Financing Sources (Uses):				
Bond Proceeds	\$	1,015,000	1,015,000	1,015,000
Transfer Out		(471,651)	(471,896)	(471,896)
Total Other Financing Sources (Uses)	\$	<u>543,349</u>	<u>543,104</u>	<u>543,104</u>
Net Change In Fund Balances	\$	<u>32,978</u>	<u>32,733</u>	
Fund Balances - Beginning		<u>32,978</u>		
Fund Balances - Ending	\$	<u><u>32,733</u></u>		

Webb County, Texas
Capital Outlay, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$ 86,564		86,564	86,564
Community & Economic Development				
Minor Apparatus & Tools	42,033		42,033	42,033
Public Safety				
Minor Apparatus & Tools	9,488		9,488	9,488
Justice System				
Minor Apparatus & Tools	215,054		215,054	215,054
Health and Human Services				
Minor Apparatus & Tools	1,055		1,055	1,055
Debt Service				
Bond issuance costs	15,604		15,604	15,604
Capital Outlay	613,249		613,249	679,198
Total Expenditures	\$ 983,048		983,047	1,048,996
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(983,048)		(983,048)	(1,048,996)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 700,000		700,000	700,000
Transfer In	382,041	30,266	412,307	412,307
Transfer Out	(63,311)		(63,311)	(63,311)
Total Other Financing Sources (Uses)	\$ 1,018,730	30,266	1,048,996	1,048,996
Net Change In Fund Balances	\$ 35,681	30,266	65,947	
Fund Balances - Beginning		35,681		
Fund Balances - Ending		\$ 65,947		

Webb County, Texas
Interest Income, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$ 642,580	3,129	645,709	645,709
Total Revenues	<u>\$ 642,580</u>	<u>3,129</u>	<u>645,709</u>	<u>645,709</u>
EXPENDITURES				
Current:				
General Government	\$ _____	_____	_____	_____
Total Expenditures	<u>\$ _____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	642,580	3,129	645,709	645,709
Other Financing Sources (Uses):				
Bond Proceeds				
Transfers Out	\$ (472,277)	(172,816)	(645,093)	(645,093)
Total Other Financing Sources (Uses)	<u>\$ (472,277)</u>	<u>(172,816)</u>	<u>(645,093)</u>	<u>(645,093)</u>
Net Change In Fund Balances	<u>\$ 170,303</u>	<u>(169,687)</u>	<u>616</u>	<u>616</u>
Fund Balances - Beginning		<u>170,303</u>		
Fund Balances - Ending		<u>\$ 616</u>		

Webb County, Texas
Park Development, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$	37,249	37,249	37,249
Debt Service				
Bond issuance costs		44,082	44,082	44,082
Capital Outlay		1,658,002	5,679	1,663,681
Total Expenditures	\$	1,739,333	5,679	1,745,012
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(1,739,333)	(5,679)	(1,745,012)
Other Financing Sources (Uses):				
Bond Proceeds	\$	2,000,000	2,000,000	2,000,000
Transfer In		499,741	499,741	499,741
Transfer Out		(145,985)	(145,985)	(145,985)
Total Other Financing Sources (Uses)	\$	2,353,756	2,353,756	2,353,756
Net Change In Fund Balances	\$	614,423	(5,679)	608,744
Fund Balances - Beginning			614,423	
Fund Balances - Ending	\$	614,423	608,744	

Webb County, Texas
Tex Mex Purchase, Series 2003 & Series 2008 A
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$	34,424	34,424	34,424
Capital Outlay		1,437,073	29,800	1,466,873
Total Expenditures	\$	<u>1,471,497</u>	<u>29,800</u>	<u>1,501,297</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(1,471,497)	(29,800)	(1,501,297)
Other Financing Sources (Uses):				
Bond Proceeds	\$	1,601,364	1,601,364	1,601,364
Total Other Financing Sources (Uses)	\$	<u>1,601,364</u>	<u>1,601,364</u>	<u>1,601,364</u>
Net Change In Fund Balances	\$	<u>129,867</u>	<u>(29,800)</u>	<u>100,067</u>
Fund Balances - Beginning		129,867		
Fund Balances - Ending	\$	<u><u>100,067</u></u>		

Webb County, Texas
Capital Outlay, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$ 203,169	13,770	216,939	216,939
Community & Economic Development				
Minor Apparatus & Tools	56,368		56,368	56,368
Public Safety				
Minor Apparatus & Tools	274,243		274,243	274,243
Correction and Rehabilitation				
Minor Apparatus & Tools	3,384		3,384	3,384
Justice System				
Minor Apparatus & Tools	216,102	3,037	219,139	219,139
Health And Human Services				
Minor Apparatus & Tools	28,253		28,253	28,253
Debt Service				
Bond issuance costs	29,754		29,754	29,754
Capital Outlay	1,613,289	761	1,614,050	1,792,918
Total Expenditures	\$ 2,424,562	17,568	2,442,130	2,620,998
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(2,424,562)	(17,568)	(2,442,130)	(2,620,998)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,350,000		1,350,000	1,350,000
Transfer In	1,273,714	3,043	1,276,757	1,276,757
Transfer Out		(5,759)	(5,759)	(5,759)
Total Other Financing Sources (Uses)	\$ 2,623,714	(2,716)	2,620,998	2,620,998
Net Change In Fund Balances	\$ 199,152	(20,284)	178,868	
Fund Balances - Beginning		\$ 199,152		
Fund Balances - Ending		178,868		

Webb County, Texas
Road and Bridge Improvements, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$	44,080	44,080	44,080
Capital Outlay				
Espejo Molina Road		419,451	6,666	426,117
Del Mar Boulevard		508,535	6,668	515,203
Mangana Hein Road		170,837	6,666	177,503
Jennings Road		102,920	19,828	122,748
Thiesel Road		36,634		36,634
Wormser Road				41,500
J.C. Perez Road				10,000
El Pico Road		9,966	9,966	10,000
Lincoln Nicholson Road		12,730	12,730	12,920
Botines & Well Lane		52,713	52,713	53,000
Capital Outlay		629,483	629,483	629,525
Total Expenditures	\$	1,987,349	39,828	2,027,177
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(1,987,349)	(39,828)	(2,027,177)
Other Financing Sources (Uses):				
Bond Proceeds	\$	2,000,000		2,000,000
Transfer In		272,920		272,920
Total Other Financing Sources (Uses)	\$	2,272,920		2,272,920
Net Change In Fund Balances	\$	285,571	(39,828)	245,743
Fund Balances - Beginning			285,571	
Fund Balances - Ending			\$ 245,743	

Webb County, Texas
Rain Enhancement Program, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$	26,448	26,448	26,448
Capital Outlay		17,722	17,722	17,722
Total Expenditures	\$	44,170	44,170	44,170
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(44,170)	(44,170)	(44,170)
Other Financing Sources (Uses):				
Bond Proceeds	\$	1,200,000	1,200,000	1,200,000
Transfer Out		(1,155,300)	(530)	(1,155,830)
Total Other Financing Sources (Uses)	\$	44,700	(530)	44,170
Net Change In Fund Balances	\$	530	(530)	
Fund Balances - Beginning		530		
Fund Balances - Ending	\$			

Webb County, Texas
R.O.W. Acquisition, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 6,612		6,612	6,612
Capital Outlay	313,481	5,450	318,931	393,388
Total Expenditures	\$ 320,093	5,450	325,543	400,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(320,093)	(5,450)	(325,543)	(400,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 300,000		300,000	300,000
Transfer In	100,000		100,000	100,000
Total Other Financing Sources (Uses)	\$ 400,000		400,000	400,000
Net Change In Fund Balances	\$ 79,907	(5,450)	74,457	
Fund Balances - Beginning		79,907		
Fund Balances - Ending		\$ 74,457		

Webb County, Texas
Shiloh Community Center, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
 EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 4,408		4,408	4,408
Capital Outlay				195,592
Total Expenditures	\$ 4,408		4,408	200,000
 Excess (Deficiency) Of Revenue Over (Under) Expenditures	 (4,408)		 (4,408)	 (200,000)
 Other Financing Sources (Uses):				
Bond Proceeds	\$ 200,000		200,000	200,000
Total Other Financing Sources (Uses)	\$ 200,000		200,000	200,000
 Net Change In Fund Balances	 \$ 195,592		 195,592	
 Fund Balances - Beginning		195,592		
Fund Balances - Ending		\$ 195,592		

Webb County, Texas
Justice Center Improvements
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$			
Capital Outlay	544,464		544,464	544,464
Total Expenditures	\$ 544,464		544,464	544,464
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(544,464)		(544,464)	(544,464)
Other Financing Sources (Uses):				
Bond Proceeds	\$			
Transfer In	545,079		545,079	545,079
Transfers Out		(615)	(615)	(615)
Total Other Financing Sources (Uses)	\$ 545,079	(615)	544,464	544,464
Net Change In Fund Balances	\$ 615	(615)		
Fund Balances - Beginning		615		
Fund Balances - Ending		\$		

Webb County, Texas
Interest Income, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$ 709,976	5,178	715,154	715,154
Total Revenues	\$ 709,976	5,178	715,154	715,154
EXPENDITURES				
Current:				
Capital Outlay	\$ _____	_____	_____	_____
Total Expenditures	\$ _____	_____	_____	_____
Excess (Deficiency) Of Revenue Over (Under) Expenditures	709,976	5,178	715,154	715,154
Other Financing Sources (Uses):				
Transfer In	\$ 25,609	50	25,659	25,659
Transfer Out	(168,271)	(571,595)	(739,866)	(739,866)
Total Other Financing Sources (Uses)	\$ (142,662)	(571,545)	(714,207)	(714,207)
Net Change In Fund Balances	\$ 567,314	(566,367)	947	947
Fund Balances - Beginning		567,314		
Fund Balances - Ending		\$ 947		

Webb County, Texas
R.O.W. Acquisition in Colonias, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$	6,022	6,022	6,022
Capital Outlay				260,000
Total Expenditures	\$	6,022	6,022	266,022
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(6,022)	(6,022)	(266,022)
Other Financing Sources (Uses):				
Bond Proceeds	\$	267,438	267,438	267,438
Premiums (discount) on bonds issued		(1,416)	(1,416)	(1,416)
Transfer In				
Total Other Financing Sources (Uses)	\$	266,022	266,022	266,022
Net Change In Fund Balances	\$	260,000	260,000	
Fund Balances - Beginning		260,000		
Fund Balances - Ending	\$	260,000		

Webb County, Texas
Fire Protection Equipment, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Public Safety				
Minor Apparatus & Tools	\$	9,600	9,600	9,600
Debt Service				
Bond issuance costs	11,580		11,580	11,580
Capital Outlay	447,716		447,716	490,400
Total Expenditures	\$ 459,296	9,600	468,896	511,580
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(459,296)	(9,600)	(468,896)	(511,580)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 514,303		514,303	514,303
Premiums (discount) on bonds issued	(2,723)		(2,723)	(2,723)
Total Other Financing Sources (Uses)	\$ 511,580		511,580	511,580
Net Change In Fund Balances	\$ 52,284	(9,600)	42,684	
Fund Balances - Beginning		52,284		
Fund Balances - Ending		\$ 42,684		

Webb County, Texas
International Railroad Bridge, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 13,897		13,897	13,897
Capital Outlay	555,771		555,771	800,000
Total Expenditures	\$ 569,668		569,668	813,897
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(569,668)		(569,668)	(813,897)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 617,164		617,164	617,164
Premiums (discount) on bonds issued	(3,267)		(3,267)	(3,267)
Transfer In	200,000		200,000	200,000
Total Other Financing Sources (Uses)	\$ 813,897		813,897	813,897
Net Change In Fund Balances	\$ 244,229		244,229	
Fund Balances - Beginning		244,229		
Fund Balances - Ending		\$ 244,229		

Webb County, Texas
International Bridge, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Infrastructure And Environmental Services				
Minor Apparatus & Tools	\$	129	129	129
Debt Service				
Bond issuance costs	17,371		17,371	17,371
Capital Outlay	172,131		172,131	172,131
Total Expenditures	\$	189,631	189,631	189,631
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(189,631)		(189,631)	(189,631)
Other Financing Sources (Uses):				
Bond Proceeds	\$	771,455	771,455	771,455
Premiums (discount) on bonds issued	(4,084)		(4,084)	(4,084)
Transfer In		922,260	922,260	922,260
Transfers Out		(1,500,000)	(1,500,000)	(1,500,000)
Total Other Financing Sources (Uses)	\$	767,371	(577,740)	189,631
Net Change In Fund Balances	\$	577,740	(577,740)	
Fund Balances - Beginning		577,740		
Fund Balances - Ending	\$			

Webb County, Texas
Cuatro Vientos Road, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$	4,632	4,632	4,632
Capital Outlay		145,423	145,423	200,000
Total Expenditures	\$	<u>150,055</u>	<u>150,055</u>	<u>204,632</u>
Excess (Deficiency) Of Revenue				
Over (Under) Expenditures		(150,055)	(150,055)	(204,632)
Other Financing Sources (Uses):				
Bond Proceeds	\$	205,721	205,721	205,721
Premiums (discount) on bonds issued		(1,089)	(1,089)	(1,089)
Transfer In				
Total Other Financing Sources (Uses)	\$	<u>204,632</u>	<u>204,632</u>	<u>204,632</u>
Net Change In Fund Balances	\$	<u>54,577</u>	<u>54,577</u>	
Fund Balances - Beginning			54,577	
Fund Balances - Ending		\$	<u>54,577</u>	

Webb County, Texas
Casa Blanca Dam, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 9,265		9,265	9,265
Capital Outlay	263,865	11,738	275,603	400,000
Total Expenditures	\$ 273,130	11,738	284,868	409,265
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(273,130)	(11,738)	(284,868)	(409,265)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 411,443		411,443	411,443
Premiums (discount) on bonds issued	(2,178)		(2,178)	(2,178)
Transfer In				
Total Other Financing Sources (Uses)	\$ 409,265		409,265	409,265
Net Change In Fund Balances	\$ 136,135	(11,738)	124,397	
Fund Balances - Beginning		136,135		
Fund Balances - Ending		\$ 124,397		

Webb County, Texas
Secondary Water Source, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$	13,897	13,897	13,897
Capital Outlay		709,250	709,250	709,250
Total Expenditures	\$	723,147	723,147	723,147
Excess (Deficiency) Of Revenue Over (Under) Expenditures				
		(723,147)	(723,147)	(723,147)
Other Financing Sources (Uses):				
Bond Proceeds	\$	617,164	617,164	617,164
Premiums (discount) on bonds issued		(3,267)	(3,267)	(3,267)
Transfer In		200,000	200,000	200,000
Transfer Out		(90,750)	(90,750)	(90,750)
Total Other Financing Sources (Uses)	\$	813,897	723,147	723,147
Net Change In Fund Balances				
	\$	90,750		
Fund Balances - Beginning		90,750		
Fund Balances - Ending	\$			

Webb County, Texas
Veterans Coalition, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Health And Human Services				
Minor Apparatus & Tools	\$	162	162	162
Debt Service				
Bond issuance costs	11,580		11,580	11,580
Capital Outlay	107,790		107,790	599,838
Total Expenditures	\$ 119,370	162	119,532	611,580
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(119,370)	(162)	(119,532)	(611,580)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 514,303		514,303	514,303
Premiums (discount) on bonds issued	(2,723)		(2,723)	(2,723)
Transfer In	100,000		100,000	100,000
Total Other Financing Sources (Uses)	\$ 611,580		611,580	611,580
Net Change In Fund Balances	\$ 492,210	(162)	492,048	
Fund Balances - Beginning		492,210		
Fund Balances - Ending	\$	492,048		

Webb County, Texas
Court House Annex, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$	3,474	3,474	3,474
Capital Outlay		10,276	10,276	150,000
Total Expenditures	\$	<u>13,750</u>	<u>13,750</u>	<u>153,474</u>
Excess (Deficiency) Of Revenue				
Over (Under) Expenditures		(13,750)	(13,750)	(153,474)
Other Financing Sources (Uses):				
Bond Proceeds	\$	154,291	154,291	154,291
Premiums (discount) on bonds issued		(817)	(817)	(817)
Transfer In				
Total Other Financing Sources (Uses)	\$	<u>153,474</u>	<u>153,474</u>	<u>153,474</u>
Net Change In Fund Balances	\$	<u><u>139,724</u></u>	<u><u>139,724</u></u>	
Fund Balances - Beginning			<u>139,724</u>	
Fund Balances - Ending	\$		<u><u>139,724</u></u>	

Webb County, Texas
Capital Outlay, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$	108,354	10,852	119,206
Community & Economic Development				
Minor Apparatus & Tools		135,969		135,969
Public Safety				
Minor Apparatus & Tools		9,722		9,722
Justice System				
Minor Apparatus & Tools		78,728		78,728
Health And Human Services				
Minor Apparatus & Tools		1,463		1,463
Infrastructure And Environmental Services				
Minor Apparatus & Tools		23,814		23,814
Debt Service				
Bond issuance costs		41,691		41,691
Capital Outlay		<u>1,684,519</u>	<u>30,649</u>	<u>1,715,168</u>
Total Expenditures	\$	<u>2,084,260</u>	<u>41,501</u>	<u>2,125,761</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(2,084,260)	(41,501)	(2,125,761)
Other Financing Sources (Uses):				
Bond Proceeds	\$	1,851,493		1,851,493
Premiums (discount) on bonds issued		(9,802)		(9,802)
Transfer In		879,520	112,084	991,604
Transfer Out		(508,520)		(508,520)
Total Other Financing Sources (Uses)	\$	<u>2,212,691</u>	<u>112,084</u>	<u>2,324,775</u>
Net Change In Fund Balances	\$	<u>128,431</u>	70,583	<u>199,014</u>
Fund Balances - Beginning		\$	<u>128,431</u>	
Fund Balances - Ending			<u>199,014</u>	

Webb County, Texas
Park Development, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Infrastructure And Environmental Services				
Minor Apparatus & Tools	\$ 41,927		41,927	41,927
Debt Service				
Bond issuance costs	92,645		92,645	92,645
Capital Outlay	1,790,235	285,341	2,075,576	2,578,916
Total Expenditures	\$ 1,924,807	285,341	2,210,148	2,713,488
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,924,807)	(285,341)	(2,210,148)	(2,713,488)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 4,114,428		4,114,428	4,114,428
Premiums (discount) on bonds issued	(21,783)		(21,783)	(21,783)
Transfer In	100,363		100,363	100,363
Transfer Out	(1,479,520)		(1,479,520)	(1,479,520)
Total Other Financing Sources (Uses)	\$ 2,713,488		2,713,488	2,713,488
Net Change In Fund Balances	\$ 788,681	(285,341)	503,340	
Fund Balances - Beginning		788,681		
Fund Balances - Ending	\$	503,340		

Webb County, Texas
Communication Tower, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$	4,632	4,632	4,632
Capital Outlay		149,407	149,407	200,000
Total Expenditures	\$	149,407	154,039	204,632
Excess (Deficiency) Of Revenue Over (Under) Expenditures				
		(4,632)	(149,407)	(204,632)
Other Financing Sources (Uses):				
Bond Proceeds	\$	205,721	205,721	205,721
Premiums (discount) on bonds issued		(1,089)	(1,089)	(1,089)
Transfer In				
Total Other Financing Sources (Uses)	\$	204,632	204,632	204,632
Net Change In Fund Balances	\$	200,000	50,593	
Fund Balances - Beginning		200,000		
Fund Balances - Ending	\$	50,593		

Webb County, Texas
Villa Antigua Phase III, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
 EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 2,316		2,316	2,316
Capital Outlay	201,692		201,692	201,692
Total Expenditures	\$ 204,008		204,008	204,008
 Excess (Deficiency) Of Revenue Over (Under) Expenditures	 (204,008)		 (204,008)	 (204,008)
 Other Financing Sources (Uses):				
Bond Proceeds	\$ 102,861		102,861	102,861
Premiums (discount) on bonds issued	(545)		(545)	(545)
Transfer In	117,908		117,908	117,908
Transfers Out		(16,216)	(16,216)	(16,216)
Total Other Financing Sources (Uses)	\$ 220,224	(16,216)	204,008	204,008
 Net Change In Fund Balances	 \$ 16,216	 (16,216)		
 Fund Balances - Beginning		16,216		
Fund Balances - Ending		\$		

Webb County, Texas
Road & Bridge Capital Outlay, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$	27,793	27,793	27,793
Capital Outlay		1,198,171	1,198,171	1,200,000
Total Expenditures	\$	1,225,964	1,225,964	1,227,793
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(1,225,964)	(1,225,964)	(1,227,793)
Other Financing Sources (Uses):				
Bond Proceeds	\$	1,234,328	1,234,328	1,234,328
Premiums (discount) on bonds issued		(6,535)	(6,535)	(6,535)
Transfer In		111,873	111,873	111,873
Transfers Out		(111,873)	(111,873)	(111,873)
Total Other Financing Sources (Uses)	\$	1,227,793	1,227,793	1,227,793
Net Change In Fund Balances	\$	1,829	1,829	
Fund Balances - Beginning		1,829		
Fund Balances - Ending	\$	1,829		

Webb County, Texas
Building Maintenance and Construction 2007/2008
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$ 51,775	1,461	53,236	53,236
Total Revenues	<u>\$ 51,775</u>	<u>1,461</u>	<u>53,236</u>	<u>53,236</u>
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$ 214,468	71,822	286,290	286,290
Public Safety				
Minor Apparatus & Tools	9,164		9,164	9,164
Justice System				
Minor Apparatus & Tools	53,962		53,962	53,962
Health and Human Services				
Minor Apparatus & Tools	6,027		6,027	6,027
Capital Outlay	1,284,446	69,788	1,354,234	1,979,791
Total Expenditures	<u>\$ 1,568,068</u>	<u>141,610</u>	<u>1,709,678</u>	<u>2,335,234</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,516,293)	(140,149)	(1,656,442)	(2,281,998)
Other Financing Sources (Uses):				
Transfer In	\$ 3,265,656	26,380	3,292,036	3,292,036
Transfer Out	(601,300)	(408,738)	(1,010,038)	(1,010,038)
Total Other Financing Sources (Uses)	<u>\$ 2,664,356</u>	<u>(382,358)</u>	<u>2,281,998</u>	<u>2,281,998</u>
Net Change In Fund Balances	<u>\$ 1,148,063</u>	<u>(522,507)</u>	<u>625,556</u>	
Fund Balances - Beginning		<u>1,148,063</u>		
Fund Balances - Ending		<u>\$ 625,556</u>		

Webb County, Texas
Girl Scouts Center
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$ 14,470	23	14,493	14,493
Other Revenues	749,720		749,720	749,720
Total Revenues	<u>\$ 764,190</u>	<u>23</u>	<u>764,213</u>	<u>764,213</u>
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$ 14,470		14,470	14,470
Capital Outlay	1,236,132	57,400	1,293,532	1,293,532
Total Expenditures	<u>\$ 1,250,602</u>	<u>57,400</u>	<u>1,308,002</u>	<u>1,308,002</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures				
	(486,412)	(57,377)	(543,789)	(543,789)
Other Financing Sources (Uses):				
Transfer In	544,000		544,000	544,000
Transfer Out		(211)	(211)	(211)
Total Other Financing Sources (Uses)	<u>\$ 544,000</u>	<u>(211)</u>	<u>543,789</u>	<u>543,789</u>
Net Change In Fund Balances	<u>\$ 57,588</u>	<u>(57,588)</u>		
Fund Balances - Beginning		<u>57,588</u>		
Fund Balances - Ending		<u>\$</u>		

Webb County, Texas
Purchase Land & Building, Series 2008 A
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 27,273		27,273	27,273
Capital Outlay		1,208,550	1,208,550	2,000,000
Total Expenditures	\$ 27,273	1,208,550	1,235,823	2,027,273
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(27,273)	(1,208,550)	(1,235,823)	(2,027,273)
Other Financing Sources (Uses):				
Bond Proceeds	2,027,273		2,027,273	2,027,273
Total Other Financing Sources (Uses)	\$ 2,027,273		2,027,273	2,027,273
Net Change In Fund Balances	\$ 2,000,000	(1,208,550)	791,450	
Fund Balances - Beginning		2,000,000		
Fund Balances - Ending		\$ 791,450		

Webb County, Texas
Quad City Building Improvements, Series 2008 A
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$ 8,182		8,182	8,182
Capital Outlay	121,166	101,662	222,828	600,000
Total Expenditures	\$ 129,348	101,662	231,010	608,182
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(129,348)	(101,662)	(231,010)	(608,182)
Other Financing Sources (Uses):				
Bond Proceeds	608,182		608,182	608,182
Total Other Financing Sources (Uses)	\$ 608,182		608,182	608,182
Net Change In Fund Balances	\$ 478,834	(101,662)	377,172	
Fund Balances - Beginning		478,834		
Fund Balances - Ending		\$ 377,172		

Webb County, Texas
Capital Outlay, Series 2008 A
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$ 35,261		35,261	35,261
Community & Economic Development				
Minor Apparatus & Tools	7,368		7,368	7,368
Public Safety				
Minor Apparatus & Tools	15,302		15,302	15,302
Justice System				
Minor Apparatus & Tools	44,240		44,240	44,240
Health And Human Services				
Minor Apparatus & Tools	15,663		15,663	15,663
Debt Service				
Bond issuance costs	23,182		23,182	23,182
Capital Outlay	192,213	852,269	1,044,482	1,563,489
Total Expenditures	\$ 333,229	852,269	1,185,498	1,704,505
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(333,229)	(852,269)	(1,185,498)	(1,704,505)
Other Financing Sources (Uses):				
Bond Proceeds	1,723,182		1,723,182	1,723,182
Transfer In		52,574	52,574	52,574
Transfer Out	(50,630)	(20,621)	(71,251)	(71,251)
Total Other Financing Sources (Uses)	\$ 1,672,552	31,953	1,704,505	1,704,505
Net Change In Fund Balances	\$ 1,339,323	(820,316)	519,007	
Fund Balances - Beginning		1,339,323		
Fund Balances - Ending		\$ 519,007		

Webb County, Texas
Interest Income, Series 2008 A
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$ 46,025	7,653	53,678	53,678
Total Revenues	<u>\$ 46,025</u>	<u>7,653</u>	<u>53,678</u>	<u>53,678</u>
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	\$			
Capital Outlay				
Total Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	46,025	7,653	53,678	53,678
Other Financing Sources (Uses):				
Bond Proceeds				
Transfer Out		(52,574)	(52,574)	(52,574)
Total Other Financing Sources (Uses)	<u>\$</u>	<u>(52,574)</u>	<u>(52,574)</u>	<u>(52,574)</u>
Net Change In Fund Balances	<u>\$ 46,025</u>	<u>(44,921)</u>	<u>1,104</u>	<u>1,104</u>
Fund Balances - Beginning		<u>46,025</u>		
Fund Balances - Ending		<u>\$ 1,104</u>		

Webb County, Texas
Jail Improvements, Series 2010
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Public Safety				
Minor Apparatus & Tools	\$			
Debt Service				
Bond issuance costs				
Capital Outlay		150,262	150,262	150,262
Total Expenditures	\$	150,262	150,262	150,262
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(150,262)	(150,262)	(150,262)
Other Financing Sources (Uses):				
Bond Proceeds				
Transfer In		150,262	150,262	150,262
Total Other Financing Sources (Uses)	\$	150,262	150,262	150,262
Net Change In Fund Balances	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
Fire & EMS Equipment, Series 2010
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2010

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
 EXPENDITURES				
Current:				
Public Safety				
Minor Apparatus & Tools	\$	140,826	140,826	140,826
Debt Service				
Bond issuance costs				
Capital Outlay		412,701	412,701	412,701
Total Expenditures	\$	<u>553,527</u>	<u>553,527</u>	<u>553,527</u>
 Excess (Deficiency) Of Revenue Over (Under) Expenditures		(553,527)	(553,527)	(553,527)
 Other Financing Sources (Uses):				
Bond Proceeds				
Transfer In		553,527	553,527	553,527
Total Other Financing Sources (Uses)	\$	<u>553,527</u>	<u>553,527</u>	<u>553,527</u>
 Net Change In Fund Balances	\$			
 Fund Balances - Beginning		\$		
Fund Balances - Ending		<u> </u>		

Webb County, Texas
JJAEP Construction Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$ 24,255	1,513	25,768	25,768
Total Revenues	<u>\$ 24,255</u>	<u>1,513</u>	<u>25,768</u>	<u>25,768</u>
EXPENDITURES				
Current:				
Capital Outlay	\$			750,000
Total Expenditures	<u>\$</u>			<u>750,000</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	24,255	1,513	25,768	(724,232)
Other Financing Sources (Uses):				
Transfer In	750,000		750,000	750,000
Total Other Financing Sources (Uses)	<u>\$ 750,000</u>		<u>750,000</u>	<u>750,000</u>
Net Change In Fund Balances	<u>\$ 774,255</u>	1,513	<u>775,768</u>	<u>25,768</u>
Fund Balances - Beginning		<u>774,255</u>		
Fund Balances - Ending		<u>\$ 775,768</u>		

Webb County, Texas
La Presa Colonia Facility Plan
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2010

	2010			
	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Other Revenue	\$			20,000
Total Revenues	\$			20,000
 EXPENDITURES				
Current:				
Capital Project:				
Engineering Services	\$			20,000
Capital Outlay				
Total Expenditures	\$			20,000
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending	\$			

Webb County, Texas
Texas Department of Rural Affairs - Contract Number R729700A ARRA
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2010

Grant #R729700A
 Grant Period 9/15/09 - 9/14/11

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES					
Intergovernmental	\$		30,344	30,344	407,850
Total Revenues	\$		30,344	30,344	407,850
EXPENDITURES					
Current:					
Capital Projects:					
Water Facilities	\$		60	60	159,479
Fire Protection Facilities					175,525
Acquisition			2,250	2,250	2,250
Engineering/Architecture			19,960	19,960	21,000
General Administration			8,074	8,074	13,556
Activity Delivery					36,040
Total Expenditures	\$		30,344	30,344	407,850
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending	\$				

Webb County, Texas
Texas Department of Rural Affairs - Contract Number R729700B
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2010

Grant #R729700B
Grant Period 9/15/09 - 9/14/11

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$	324	324	123,192
Total Revenues	\$	324	324	123,192
EXPENDITURES				
Current:				
Capital Projects:				
Water Facilities	\$			5,521
Fire Protection Facilities				117,267
General Administration		324	324	404
Total Expenditures	\$	324	324	123,192
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
Texas Department of Rural Affairs - Contract Number 724195
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2010

Grant #724195
Grant Period 5/17/05 - 6/30/10

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 336,782	162,740	499,522	500,000
Revenue In Kind		58,000	58,000	58,000
Total Revenues	\$ 336,782	220,740	557,522	558,000
EXPENDITURES				
Current:				
Capital Projects:				
Rehabilitation of Private Properties (Water Service)	\$	54,478	54,478	54,478
Rehabilitation of Private Properties (Sewer Service)		55,494	55,494	55,494
Water Facilities	204,870		204,870	204,870
Engineering and Architectural Services	89,427	52,755	142,182	142,660
General Administration	42,485	13	42,498	42,498
Expenditures In Kind		58,000	58,000	58,000
Total Expenditures	\$ 336,782	220,740	557,522	558,000
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
Texas Department of Rural Affairs - Contract Number 728449
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2010

Grant #728449
Grant Period 6/22/08 - 12/21/10

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	\$	140,034	659,966	800,000	800,000
Revenue In Kind			45,000	45,000	45,000
Total Revenues	\$	<u>140,034</u>	<u>704,966</u>	<u>845,000</u>	<u>845,000</u>
EXPENDITURES					
Current:					
Capital Projects:					
Water Facilities	\$	119,450	483,749	603,199	603,199
Acquisition			41,948	41,948	41,948
Engineering and Architectural Services			95,198	95,198	95,198
General Administration		20,584	39,071	59,655	59,655
Expenditures In Kind			45,000	45,000	45,000
Total Expenditures	\$	<u>140,034</u>	<u>704,966</u>	<u>845,000</u>	<u>845,000</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			<u>\$</u>		

Webb County, Texas
Federal Emergency Management Agency - 1931 DR PA
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2010

	2010			
	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$	18,768	18,768	644,181
Total Revenues	\$	18,768	18,768	644,181
EXPENDITURES				
Current:				
Public Safety - Sheriff Security				
Overtime	\$	13,903	13,903	13,903
Fringe Benefits		3,313	3,313	3,313
Repairs & Maintenance Vehicles		1,552	1,552	1,552
Public Safety - Constable Pct. 1 Security				
Overtime				11,703
Fringe Benefits				2,636
Infrastructure and Environmental Services				
Capital Outlay				466,113
Road Improvements				144,961
Total Expenditures	\$	18,768	18,768	644,181
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
E. Del Mar Blvd. Project - ARRA
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2010

Grant # CSJ#0922-33-126
 Grant Period 08/24/2009 - completion

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$			321,849
Grant Matching		15,564	15,564	15,564
Total Revenues	\$	15,564	15,564	337,413
EXPENDITURES				
Current:				
Capital Projects:				
Construction	\$			288,953
Engineering And Architectural Services		15,564	15,564	48,460
Total Expenditures	\$	15,564	15,564	337,413
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances-Beginning				
Fund Balances-Ending		\$		

Webb County, Texas
TXDOT - Mangana Hein Road ARRA
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2010

Grant CSJ:0922-33-124
 Grant Period 08/24/09 - 08/11/2011

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES					
Intergovernmental	\$				1,934,286
Grant Matching			25,010	25,010	25,010
Total Revenues	\$		<u>25,010</u>	<u>25,010</u>	<u>1,959,296</u>
EXPENDITURES					
Current:					
Capital Projects:					
Construction	\$				1,751,729
Engineering and Architectural Services					
Construction Phase					182,557
Design Phase			25,010	25,010	25,010
Total Expenditures	\$		<u>25,010</u>	<u>25,010</u>	<u>1,959,296</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			<u>\$</u>		

Webb County, Texas
Texas Department of Transportation
ARRA Project Espejo-Molina Project
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2010

CSJ: 0922-33-123

Grant Period 8/24/2009 - Until Project Complete

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES					
Revenue from Webb County	\$		40,376	40,376	40,376
Total Revenues	\$		40,376	40,376	40,376
EXPENDITURES					
Current:					
Capital Projects:					
Construction	\$				
Street And Drainage Improvements					304,224
Engineering And Architectural Services			40,376	40,376	40,376
General Administration					
Total Expenditures	\$		40,376	40,376	344,600
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending	\$				

Webb County, Texas
Texas Water Development Board - Contract G11900
Schedule of Revenues, Expenditures and Changes in Fund balance - Budget and Actual
From Inception and for the Year Ended September 30, 2010

TWDB Contract # G11900				
Grant Period 7/14/99-3/31/10				
	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 5,814,528	63,030	5,877,558	5,882,145
Total Revenues	\$ 5,814,528	63,030	5,877,558	5,882,145
 EXPENDITURES				
Capital Project:				
Professional Services	\$ 694,614		694,614	845,771
Other	201,843		201,843	288,555
Capital Outlay	4,918,071	63,030	4,981,101	4,747,819
Total Expenditures	\$ 5,814,528	63,030	5,877,558	5,882,145
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas
TXDOT - Rio Bravo Annex**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2010**

Grant #8BCF5053
Grant Period 09/01/09- 08/31/12

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES					
Intergovernmental	\$		42,483	42,483	629,735
Total Revenues	\$		<u>42,483</u>	<u>42,483</u>	<u>629,735</u>
EXPENDITURES					
Current:					
Capital Projects:					
Construction	\$				
Street And Drainage Improvements					571,935
Engineering and Architectural					
Services			42,483	42,483	57,800
General Administration					
Total Expenditures	\$		<u>42,483</u>	<u>42,483</u>	<u>629,735</u>
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending					

Webb County, Texas
TXDOT - Tanquecitos I & II Border Colonia Access Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2010

Grant #5BCF5029

Grant Period 6/20/05 - 9/30/11

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 276,363	97,859	374,222	1,286,728
Total Revenues	\$ 276,363	97,859	374,222	1,286,728
EXPENDITURES				
Current:				
Capital Projects:				
Construction				
Street and Drainage Improvements				918,386
Engineering and Architectural				
Services	192,375	75,000	267,375	270,569
General Administration	74,529	22,859	97,388	97,773
Total Expenditures	\$ 266,904	97,859	364,763	1,286,728
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures			9,459.00	
Fund Balances - Beginning, Restated				
Fund Balances - Ending		\$		

**Webb County, Texas
TXDOT - D-5 Acres**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2010**

Grant #5BCF5030
Grant Period 06/01/06 - 09/30/11

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES					
Intergovernmental	\$	100,628	4,474	105,102	241,083
Total Revenues	\$	<u>100,628</u>	<u>4,474</u>	<u>105,102</u>	<u>241,083</u>
EXPENDITURES					
Current:					
Capital Projects:					
Construction					
Street And Drainage Improvements	\$	53,928	4,474	58,402	190,053
Engineering And Architectural Services		29,697		29,697	31,554
General Administration		17,003		17,003	19,476
Total Expenditures	\$	<u>100,628</u>	<u>4,474</u>	<u>105,102</u>	<u>241,083</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$	<u> </u>		<u> </u>	<u> </u>
Fund Balances-Beginning			<u> </u>		
Fund Balances-Ending	\$		<u> </u>		

Webb County, Texas
TXDOT - Ranchito Penitas West Roadway Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2010

Grant #5BCF5031					
Grant Period 10/01/05 - 09/30/11					
		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	\$	468,306	10,005	478,311	1,127,320
Total Revenues	\$	<u>468,306</u>	<u>10,005</u>	<u>478,311</u>	<u>1,127,320</u>
EXPENDITURES					
Current:					
Capital Projects:					
Construction	\$				
Street And Drainage Improvements		75,745		75,745	585,055
Engineering and Architectural					
Services		392,194		392,194	473,740
General Administration		367	10,005	10,372	68,525
Total Expenditures	\$	<u>468,306</u>	<u>10,005</u>	<u>478,311</u>	<u>1,127,320</u>
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending					

**Webb County, Texas
TXDOT - San Carlos #1 and #2**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2010**

Grant #5BCF5032
Grant Period 06/01/06 - 09/30/11

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES					
Intergovernmental	\$	272,431		272,431	1,442,002
Total Revenues	\$	<u>272,431</u>		<u>272,431</u>	<u>1,442,002</u>
EXPENDITURES					
Current:					
Capital Projects:					
Construction					
Street And Drainage Improvements	\$				1,076,849
Engineering And Architectural Services		185,975		185,975	248,661
General Administration		86,456		86,456	116,492
Total Expenditures	\$	<u>272,431</u>		<u>272,431</u>	<u>1,442,002</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$	<u> </u>		<u> </u>	<u> </u>
Fund Balances-Beginning					
Fund Balances-Ending	\$				

Webb County, Texas
Texas Department of Transportation - Contract Number 5BCF5033
Old Milwaukee Border Colonia Access Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2010

Grant #5BCF5033

Grant Period 6/20/05 - 6/19/08 Ext 9/30/2010

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Intergovernmental	\$ 111,885	56,571	168,456	423,786
Total Revenues	<u>\$ 111,885</u>	<u>56,571</u>	<u>168,456</u>	<u>423,786</u>
EXPENDITURES				
Current:				
Capital Projects:				
Construction	\$			
Street And Drainage Improvements		45,039	45,039	304,224
Engineering And Architectural				
Services	86,497	11,533	98,030	93,802
General Administration	<u>25,388</u>		<u>25,388</u>	<u>25,760</u>
Total Expenditures	<u>\$ 111,885</u>	<u>56,571</u>	<u>168,456</u>	<u>423,786</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>		<u></u>	<u></u>
Fund Balances - Beginning		<u></u>		
Fund Balances - Ending		<u>\$</u>		

Webb County, Texas
TXDOT - Ranchitos 359 East Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2010

Grant #5BCF5034
Grant Period 10/01/05 - 09/30/11

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 35,204	12,172	47,376	377,035
Total Revenues	\$ 35,204	12,172	47,376	377,035
EXPENDITURES				
Current:				
Capital Projects:				
Construction	\$			
Street And Drainage Improvements				309,034
Engineering And Architectural				
Services	35,204	2,662	37,866	47,514
General Administration		9,510	9,510	20,487
Total Expenditures	\$ 35,204	12,172	47,376	377,035
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances-Beginning				
Fund Balances-Ending		\$		

Webb County, Texas
Texas Department of Transportation - Contract Number 5BCF5035
Los Altos Border Colonia Access Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2010

Grant #5BCF5035

Grant Period 6/20/05 - 6/19/08 Ext 9/30/10

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES					
Intergovernmental	\$	122,719	85,903	208,622	569,306
Total Revenues	\$	<u>122,719</u>	<u>85,903</u>	<u>208,622</u>	<u>569,306</u>
EXPENDITURES					
Current:					
Capital Projects:					
Construction	\$				
Street And Drainage Improvements			73,802		411,382
Engineering and Architectural					
Services		96,083	12,101	108,184	123,319
General Administration		<u>26,636</u>		<u>26,636</u>	<u>34,605</u>
Total Expenditures	\$	<u>122,719</u>	<u>85,903</u>	<u>134,820</u>	<u>569,306</u>
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending	\$				

Webb County, Texas
Texas Water Development board - Contract G11800/G17100
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2010

Grant # G11800/G17100
Grant Period 7/14/99 - 03/31/10

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Intergovernmental	\$ 19,453,360	1,356,419	20,809,779	20,809,778
Interest	76,831	43	76,874	76,874
Total Revenues	<u>\$ 19,530,191</u>	<u>1,356,462</u>	<u>20,886,653</u>	<u>20,886,652</u>
EXPENDITURES				
Capital Projects:				
Professional Services	\$ 1,968,102	34,960	2,003,062	2,003,062
Other Expenses	2,596,525		2,596,525	2,596,525
Capital Outlay	14,965,564	1,321,502	16,287,066	16,287,066
Total Expenditures	<u>\$ 19,530,191</u>	<u>1,356,462</u>	<u>20,886,653</u>	<u>20,886,653</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>		<u></u>	<u></u>
Fund Balances - Beginning				
Fund Balances - Ending		<u>\$</u>		



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NON-MAJOR GOVERNMENTAL FUNDS
Debt Service Fund

WEBB COUNTY, TEXAS DEBT SERVICE

This fund is used to account for the payment of principal and interest on general long-term debt. Financing is provided by ad valorem taxes and County's Water Utility Enterprise Fund.

**Webb County, Texas
Debt Service Fund
Balance Sheet
Nonmajor Governmental Funds
September 30, 2010**

	2010
ASSETS	
Current:	
Cash And Cash Equivalents	\$ 922,002
Delinquent Taxes Receivable	1,463,049
Less Allowance For Estimated Uncollectible Taxes	(187,167)
Net Taxes Receivable	1,275,882
Due From Other Funds	1,575,334
Other Receivables	893
Prepaid Expenses	5,248
Total Current Assets	3,779,359
Total Assets	\$ 3,779,359
LIABILITIES AND FUND EQUITY	
Current Liabilities:	
Due To Other Funds	\$ 717,793
Deferred Revenue	1,193,521
Total Current Liabilities	1,911,314
Total Liabilities	\$ 1,911,314
Fund Equity:	
Reserved for Debt Service	\$ 1,868,045
Total Fund Equity	\$ 1,868,045
Total Liabilities And Fund Equity	\$ 3,779,359

Webb County, Texas
Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended September 30, 2010 with Comparative Figures
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/08
	Original	Final			
REVENUES					
Property Taxes	\$ 7,659,181	7,659,181	7,637,109	(22,072)	7,646,116
Refunds	617,101	617,101		(617,101)	17,512
Investment Earnings	25,000	25,000	12,956	(12,044)	26,641
Total Revenues	<u>\$ 8,301,282</u>	<u>8,301,282</u>	<u>7,650,065</u>	<u>(651,217)</u>	<u>7,690,269</u>
EXPENDITURES					
Current:					
General Government					
Issuance Costs	\$				
Debt Service					
Certificates Of Obligation	5,305,000	5,300,000	4,885,708	414,292	4,731,860
Notes On Equipment	67,287	67,287	67,282	5	63,295
Loan Payments					120,104
Interest And Fiscal Charges	3,023,216	3,023,216	2,811,633	211,583	2,998,875
Payments to Escrow Agent					
Total Expenditures	<u>\$ 8,395,503</u>	<u>8,390,503</u>	<u>7,764,623</u>	<u>625,880</u>	<u>7,914,134</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(94,221)	(89,221)	(114,558)	(25,337)	(223,865)
Other Financing Sources (Uses):					
Long-Term Debt Issued					
Payments To Refunded Bond Escrow Agent					
Transfers In	198,000	996,933	996,933		353,030
Total Other Financing Sources (Uses)	<u>\$ 198,000</u>	<u>996,933</u>	<u>996,933</u>		<u>353,030</u>
Net change in fund balances	<u>\$ 103,779</u>	<u>907,712</u>	882,375	<u>(25,337)</u>	129,165
Fund Balances- Beginning Restated			985,670		856,505
Fund Balances- Ending			<u>\$ 1,868,045</u>		<u>985,670</u>



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INTERNAL SERVICE FUNDS

WEBB COUNTY EMPLOYEES' HEALTH BENEFITS

An internal service fund used to account for Webb County employees' medical and dental premiums and payments.

WORKER'S COMPENSATION RESERVE FUND

An internal service fund used to account for Webb County's self insurance of workmen's compensation premiums and payments.

EMPLOYEES RETIREE OPEB FUND

The County established in January 2003 an Employees Retiree OPEB Fund (Other Post Employment Benefits) for retiree's health insurance. With the inception of GASB No. 45 the County has implemented the accounting and reporting requirements with actuarial study conducted every two years.

Webb County, Texas
Combining Statement of Net Assets
Internal Service Funds
September 30, 2010

	<u>Employees Health Benefits</u>	<u>Workers Compensation Reserve</u>	<u>Employees Retiree OPEB Fund</u>	<u>Total</u>
ASSETS				
Current assets:				
Cash and investments	\$ 183,862	\$ 5,419,671	\$ 1,558,535	\$ 7,162,068
Due from other funds	1,736,414	4,436	86,313	1,827,163
Total current assets	<u>1,920,276</u>	<u>5,424,107</u>	<u>1,644,848</u>	<u>8,989,231</u>
Non-current assets:				
Capital Assets:				
Equipment and Furniture	60,128	23,940	-	84,068
Less Accumulated depreciation	(60,128)	(23,940)	-	(84,068)
Total non-current assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u><u>1,920,276</u></u>	<u><u>5,424,107</u></u>	<u><u>1,644,848</u></u>	<u><u>8,989,231</u></u>
LIABILITIES				
Current Liabilities:				
Accounts payable	803,922	101,950	5,577	911,449
Due to other funds	500,662	1,850,546	83,590	2,434,798
Claims and judgments	615,692	425,978	-	1,041,670
Total current liabilities	<u>1,920,276</u>	<u>2,378,474</u>	<u>89,167</u>	<u>4,387,917</u>
Non-current liabilities:				
Claims and judgments	-	206,024	-	206,024
OPEB liability	-	-	1,555,681	1,555,681
Total non-current liabilities	<u>-</u>	<u>206,024</u>	<u>1,555,681</u>	<u>1,761,705</u>
Total liabilities	<u><u>1,920,276</u></u>	<u><u>2,584,498</u></u>	<u><u>1,644,848</u></u>	<u><u>6,149,622</u></u>
NET ASSETS				
Unrestricted	<u>-</u>	<u>2,839,609</u>	<u>-</u>	<u>2,839,609</u>
Total net assets	<u><u>\$ -</u></u>	<u><u>\$ 2,839,609</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,839,609</u></u>

Webb County, Texas
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended September 30, 2010

	<u>Employees Health Benefits</u>	<u>Workers Compensation Reserve</u>	<u>Employees Retiree OPEB Fund</u>	<u>Total</u>
REVENUES				
Charges for services and plan members contributions	\$ 8,757,784	\$ 2,296,910	\$ 86,528	\$ 11,141,222
Total operating revenues	<u>8,757,784</u>	<u>2,296,910</u>	<u>86,528</u>	<u>11,141,222</u>
OPERATING EXPENSES				
Contractual services	53,968	6,775	-	60,743
Insurance claims and expenses	10,403,020	478,653	179,159	11,060,832
OPEB costs	-	-	350,559	350,559
Total operating expenses	<u>10,456,988</u>	<u>485,428</u>	<u>529,718</u>	<u>11,472,134</u>
Operating income (loss)	<u>(1,699,204)</u>	<u>1,811,482</u>	<u>(443,190)</u>	<u>(330,912)</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest and investment revenue	6,240	31,141	4,098	41,479
Total non-operating revenue (expenses)	<u>6,240</u>	<u>31,141</u>	<u>4,098</u>	<u>41,479</u>
Income (loss) before contributions and transfers	(1,692,964)	1,842,623	(439,092)	(289,433)
Transfers in	1,692,964	-	439,092	2,132,056
Transfers out	-	(3,132,056)	-	(3,132,056)
Change in net assets	<u>-</u>	<u>(1,289,433)</u>	<u>-</u>	<u>(1,289,433)</u>
Total net assets - beginning	<u>-</u>	<u>4,129,042</u>	<u>-</u>	<u>4,129,042</u>
Total net assets - ending	<u>\$ -</u>	<u>\$ 2,839,609</u>	<u>\$ -</u>	<u>\$ 2,839,609</u>

Webb County, Texas
Employees' Health Benefits
Schedule of Revenues and Expenses - Budget and Actual - (Budget Basis)
and Changes in Net Assets
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget-- Positive (Negative)	Total Prior Year As Of 9/30/09
	Original	Final			
OPERATING REVENUES:					
Charges For Services	\$ 6,693,501	6,693,501	6,323,549	(369,952)	6,367,332
Charges For Services-Employees	2,000,000	2,000,000	2,434,235	434,235	2,127,311
Total Operating Revenues	\$ 8,693,501	8,693,501	8,757,784	64,283	8,494,643
OPERATING EXPENSES:					
Current:					
Contractual	\$ 100,000	53,968	53,968		66,301
Blue Cross/Blue Shield Ad	1,224,000	1,211,745	1,211,744	1	1,191,444
Cafeteria Plan Sec 125 Ad	20,000	23,388	23,388		15,193
Cobra Administration Fees	2,000				992
Basic Life Insurance	70,000	68,448	68,448		71,685
Claims Paid	6,600,000	6,359,399	6,880,389	(520,990)	6,044,716
Claims Paid-Dental	420,000	499,266	499,266		409,940
Claims Paid-Prescriptions	1,500,000	1,719,786	1,719,785	1	1,444,136
Total Operating Expenses	\$ 9,936,000	9,936,000	10,456,988	(520,988)	9,244,407
Operating Income (Loss)	(1,242,499)	(1,242,499)	(1,699,204)	(456,705)	(749,764)
NON-OPERATING REVENUES					
Interest	10,000	10,000	6,240	(3,760)	11,214
Total Non-Operating Revenues	10,000	10,000	6,240	(3,760)	11,214
OPERATING INCOME BEFORE TRANSFERS					
	\$ (1,232,499)	(1,232,499)	(1,692,964)	(460,465)	(738,550)
Transfers In	591,000	591,000	1,692,964	1,101,964	616,192
Total Transfers	591,000	591,000	1,692,964	1,101,964	616,192
Change in net assets	\$ (641,499)	(641,499)		641,499	(122,358)
Total net assets - beginning					122,358
Total net assets - ending			\$		

Webb County, Texas
Worker's Compensation Reserve Fund
Schedule of Revenues and Expenses - Budget and Actual - (Budget Basis)
and Changes in Net Assets
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget-- Positive (Negative)	Total Prior Year As Of 9/30/09
	Original	Final			
OPERATING REVENUES:					
Charges For Services And Refunds	\$ 2,045,000	2,045,000	2,296,910	251,910	2,350,442
Total Operating Revenues	\$ 2,045,000	2,045,000	2,296,910	251,910	2,350,442
OPERATING EXPENSES:					
Current:					
Professional Services	\$ 60,000	6,775	6,775		
Worker's Compensation Premium	70,000	52,109	52,109		8,636
Third Party Administration	48,000				29,073
Claims Paid Major Medical	670,000	426,545	426,544	1	496,130
Total Operating Expenses	\$ 848,000	485,429	485,428	1	533,839
Operating Income (Loss)	1,197,000	1,559,571	1,811,482	251,911	1,816,603
NON-OPERATING REVENUES					
Interest	40,000	40,000	31,141	(8,859)	45,181
Total Non-Operating Revenues	40,000	40,000	31,141	(8,859)	45,181
OPERATING INCOME BEFORE TRANSFERS					
	\$ 1,237,000	1,599,571	1,842,623	243,052	1,861,784
Transfers Out to:					
General Fund	(1,000,000)	(1,000,000)	(1,000,000)		(295,000)
OPEB Employee Retiree Fund	(491,000)	(439,093)	(439,092)	1	(567,750)
Employee's Health Benefit Fund	(591,000)	(1,005,478)	(1,692,964)	(687,486)	(616,192)
Total Transfers	(2,082,000)	(2,444,571)	(3,132,056)	(687,485)	(1,478,942)
Change in net assets	\$ (845,000)	(845,000)	(1,289,433)	(444,433)	382,842
Total net assets - beginning			4,129,042		3,746,200
Total net assets - ending			\$ 2,839,609		4,129,042

Webb County, Texas
Employees Retiree OPEB Fund
Schedule of Revenues and Expenses - Budget and Actual - (Budget Basis)
and Changes in Net Assets
Year Ended September 30, 2010 with Comparative Figures
for Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget-- Positive (Negative)	Total Prior Year As Of 9/30/09
	Original	Final			
OPERATING REVENUES:					
Charges For Services And Refunds	\$ 75,000	75,000	86,528	11,528	76,095
Total Operating Revenues	\$ 75,000	75,000	86,528	11,528	76,095
OPERATING EXPENSES:					
Current:					
Premiums Expense	\$ 40,000	70,000	60,128	9,872	48,606
Administrative Fees	24,000	24,000	21,014	2,986	21,092
Claims Paid	478,000	88,441	74,225	14,216	159,994
Dental Expense	3,000	12,000	4,953	7,047	3,298
RX Expense	25,000	25,000	18,839	6,161	24,162
OPEB Cost		350,559	350,559		423,334
Total Operating Expenses	\$ 570,000	570,000	529,718	40,282	680,486
Operating Income (Loss)	(495,000)	(495,000)	(443,190)	51,810	(604,391)
NON-OPERATING REVENUES					
Interest	4,000	4,000	4,098	98	4,545
Total Non-Operating Revenues	4,000	4,000	4,098	98	4,545
OPERATING INCOME BEFORE					
TRANSFERS	\$ (491,000)	(491,000)	(439,092)	51,908	(599,846)
Transfers In	491,000	491,000	439,092	(51,908)	567,750
Total Transfers	491,000	491,000	439,092	(51,908)	567,750
Change in net assets	\$				(32,096)
Total net assets - beginning					32,096
Total net assets - ending			\$		

Webb County, Texas
Internal Service Funds
Combining Statement of Cash Flows
Year Ended September 30, 2010

	<u>Webb County Employees Health Benefits</u>	<u>Webb County Worker's Compensation Reserve Fund</u>	<u>Employees Retiree OPEB Fund</u>	<u>Total 2010</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Premiums from participants	\$ 8,757,784	2,296,910	86,528	11,141,222
Payments to vendors, suppliers, and insurance administrators	<u>(10,846,995)</u>	<u>599,499</u>	<u>(289,165)</u>	<u>(10,536,661)</u>
Net cash provided by operating activities	<u>(2,089,211)</u>	<u>2,896,409</u>	<u>(202,637)</u>	<u>604,561</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers In	1,692,964		439,092	2,132,056
Transfers Out		<u>(3,132,056)</u>		<u>(3,132,056)</u>
Net cash provided by non capital financing activities	<u>1,692,964</u>	<u>(3,132,056)</u>	<u>439,092</u>	<u>(1,000,000)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	<u>6,240</u>	<u>31,141</u>	<u>4,098</u>	<u>41,479</u>
Net cash provided by investing activities	<u>6,240</u>	<u>31,141</u>	<u>4,098</u>	<u>41,479</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>(390,007)</u>	<u>(204,506)</u>	<u>240,553</u>	<u>(353,960)</u>
Cash and pooled investments, beginning of year	<u>573,869</u>	<u>5,624,177</u>	<u>1,317,982</u>	<u>7,516,028</u>
Cash and pooled investments, end of year	<u>\$ 183,862</u>	<u>5,419,671</u>	<u>1,558,535</u>	<u>7,162,068</u>
Reconciliation of operating income to net cash provided (used) by operations:				
Operating income	\$ (1,699,204)	1,811,482	(443,190)	(330,912)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense				
(Increase) Decrease in Due from Other Funds	(1,119,343)	(4,436)	(86,313)	(1,210,092)
Increase (Decrease) in Accounts Payable		45,819	(90,422)	(44,603)
Increase (Decrease) in Accrued Liabilities	228,674			228,674
Increase (Decrease) in Due to Other Funds	500,662	1,090,049	66,729	1,657,440
Increase (Decrease) in Short-Term Risk Liability		55,846		55,846
Increase (Decrease) in Long-Term Risk Liability		(102,351)		(102,351)
Increase (Decrease) in Long Term OPEB Liability			350,559	350,559
Total adjustments	<u>(390,007)</u>	<u>1,084,927</u>	<u>240,553</u>	<u>935,473</u>
Net cash provided by operating activities	<u>\$ (2,089,211)</u>	<u>2,896,409</u>	<u>(202,637)</u>	<u>604,561</u>



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NON-MAJOR GOVERNMENTAL FUNDS
Fiduciary Funds

INVESTMENT TRUST FUND

The Permanent School Investment Trust Fund accounts for the monies held for the benefit of various independent school districts in the County. The principal is held intact with all interest and other revenues transferred to the Available School Fund for distribution to the respective school districts in Webb County.

INVESTMENT TRUST FUND

The Available School Investment Trust Fund accounts for revenues earned by the Permanent School private-purpose trust fund. Revenues are distributed annually to independent school districts in the County.

AGENCY FUNDS

The District Clerk Fund account for monies held in trust for these elected officials.

The County Clerk Fund account for monies held in trust for these elected officials.

The District Attorney Hot Check Processing Fund accounts for monies collected on behalf of various payees.

The District Attorney's Pool Forfeiture Fund accounts for all of Webb County's forfeitures and are subsequently awarded to other governmental units for law enforcement activities.

The County Sheriff Inmate Trust Fund accounts for inmates' monies.

The Cash Bond Funds account for monies for individuals released on cash bonds.

The Tax Assessor-Collector Fund accounts for collection and payment of monies for other taxing entities within the County.

The Unclaimed Money Fund accounts for unclaimed funds with a value of less than \$100 sent to the Webb County Treasurer.

Webb County, Texas
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2010

	Investment Trust Funds		
	<u>Permanent School</u> <u>Fund</u>	<u>Available School</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 157,028	\$ 1,458,378	\$ 1,615,406
Receivables:			
Interest and Dividends	-	-	-
Receivables from sale of investments	-	-	-
Other receivables	1,357,419	442	1,357,861
Due from other funds	-	-	-
Due from other governments	-	-	-
Total receivables	<u>1,357,419</u>	<u>442</u>	<u>1,357,861</u>
Investments:			
U.S. Government obligations	-	-	-
Municipal bonds	-	-	-
Corporate bonds	-	-	-
Corporate stocks	-	-	-
Other investments	-	-	-
Total Investments	<u>-</u>	<u>-</u>	<u>-</u>
Capital Assets			
Construction in Progress	-	-	-
Buildings	-	-	-
Equipment and Furniture	-	-	-
Equipment under capital lease	-	-	-
Less Accumulated depreciation	-	-	-
Total capital assets	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u><u>1,514,447</u></u>	<u><u>1,458,820</u></u>	<u><u>2,973,267</u></u>
LIABILITIES			
Accounts payable	460,474	1,456,192	1,916,666
Due to other funds	-	-	-
Due to other governments	-	-	-
Refunds payable and others	-	-	-
Other Accrued expenses	-	-	-
Notes Payable	-	-	-
Capital Lease Obligation	-	-	-
Total liabilities	<u>460,474</u>	<u>1,456,192</u>	<u>1,916,666</u>
NET ASSETS			
Held in trust for benefits and other purposes	<u><u>\$ 1,053,973</u></u>	<u><u>-</u></u>	<u><u>\$ 1,056,601</u></u>

Webb County, Texas
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended September 30, 2010

	Investment Trust Funds		
	<u>Permanent School</u> <u>Fund</u>	<u>Available School</u>	<u>Total</u>
ADDITIONS			
Contributions:			
Plan Members	\$ -	\$ -	\$ -
Total contributions	<u>-</u>	<u>-</u>	<u>-</u>
Investment earnings:			
Interest	-	13,047	13,047
Total net investment earnings	<u>-</u>	<u>13,047</u>	<u>13,047</u>
Other Additions:			
Fees and collections			
Grazing lease and royalties	542,314	107,455	649,769
Transfers in	-	-	-
Total other additions	<u>542,314</u>	<u>107,455</u>	<u>649,769</u>
Total additions	<u>542,314</u>	<u>120,502</u>	<u>662,816</u>
DEDUCTIONS			
Benefits	-	-	-
Claims	-	-	-
Administrative	-	-	-
Education	488,341	117,874	606,216
Transfers out	-	-	-
Total deductions	<u>488,341</u>	<u>117,874</u>	<u>606,216</u>
Change in net assets	53,973	2,628	56,601
Net assets - beginning	1,000,000	-	1,000,000
Net assets - ending	<u>\$ 1,053,973</u>	<u>-</u>	<u>\$ 1,056,601</u>

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2010

	<u>District Clerk</u> <u>Agency</u>	<u>County Clerk</u> <u>Agency</u>	<u>District Attorney</u> <u>Hot Check</u>	<u>District Attorney</u> <u>Pooled Seizures</u>	<u>Sheriff Inmate</u> <u>Trust</u>
ASSETS					
Cash and investments	\$ 8,816,802	\$ 2,054,254	\$ 56,524	\$ 1,798,422	\$ 78,175
Receivables:					
Interest and Dividends					
Receivables from sale of investments					
Other receivables	594	-	1,616	-	9,935
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Total receivables	<u>594</u>	<u>-</u>	<u>1,616</u>	<u>-</u>	<u>9,935</u>
Investments:					
U.S. Government obligations	-	-	-	-	-
Municipal bonds	-	-	-	-	-
Corporate bonds	-	-	-	-	-
Corporate stocks	-	-	-	-	-
Other investments	-	-	-	-	-
Total Investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Assets					
Construction in Progress					
Buildings					
Equipment and Furniture					
Equipment under capital lease					
Less Accumulated depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>8,817,396</u>	<u>2,054,254</u>	<u>58,140</u>	<u>1,798,422</u>	<u>88,110</u>
LIABILITIES					
Accounts payable	-	-	2,372	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Refunds payable and others	8,817,396	2,054,254	55,768	1,798,422	88,110
Other Accrued expenses					
Notes Payable					
Capital Lease Obligation					
Total liabilities	<u>8,817,396</u>	<u>2,054,254</u>	<u>58,140</u>	<u>1,798,422</u>	<u>88,110</u>

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2010

	<u>Cash Bonds Agency</u>	<u>Tax Assessor Collector Agency</u>	<u>Unclaimed Money Fund</u>	<u>Agency Funds</u>
ASSETS				
Cash and investments	\$ 286,655	\$ 2,930,486	\$ -	\$ 16,021,318
Receivables:				
Interest and Dividends				
Receivables from sale of investments				
Other receivables	536,999	-	5,088	554,232
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Total receivables	<u>536,999</u>	<u>-</u>	<u>5,088</u>	<u>554,232</u>
Investments:				
U.S. Government obligations	-	-	-	-
Municipal bonds	-	-	-	-
Corporate bonds	-	-	-	-
Corporate stocks	-	-	-	-
Other investments	-	-	-	-
Total Investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Assets				
Construction in Progress				
Buildings				
Equipment and Furniture				
Equipment under capital lease				
Less Accumulated depreciation	-	-	-	-
Total capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u><u>823,654</u></u>	<u><u>2,930,486</u></u>	<u><u>5,088</u></u>	<u><u>16,575,550</u></u>
LIABILITIES				
Accounts payable	-	1,707	-	4,079
Due to other funds	-	-	-	-
Due to other governments	-	2,928,779	-	2,928,779
Refunds payable and others	823,654	-	5,088	13,642,692
Other Accrued expenses				
Notes Payable				
Capital Lease Obligation				
Total liabilities	<u><u>823,654</u></u>	<u><u>2,930,486</u></u>	<u><u>5,088</u></u>	<u><u>16,575,550</u></u>



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**Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2010**

	Balance October 1, 2009	Additions	Deductions	Balance September 30, 2010
District Clerk Fund				
ASSETS				
Cash and investments	\$ 8,203,587	14,139,497	13,526,282	8,816,802
Other receivables	593	1		594
Total Assets	\$ 8,204,180	14,139,498	13,526,282	8,817,396
LIABILITIES				
Accounts Payable				
Refunds payable and others	\$ 8,204,180	10,015,006	9,401,790	8,817,396
Total Liabilities	\$ 8,204,180	10,015,006	9,401,790	8,817,396
County Clerk Fund				
ASSETS				
Cash and investments	\$ 1,940,614	14,653,801	14,540,161	2,054,254
Total Assets	\$ 1,940,614	14,653,801	14,540,161	2,054,254
LIABILITIES				
Refunds payable and others	\$ 1,940,614	14,644,549	14,530,909	2,054,254
Total Liabilities	\$ 1,940,614	14,644,549	14,530,909	2,054,254
D.A. Hot Check Processing				
ASSETS				
Cash and investments	\$ 60,429	453,912	457,817	56,524
Other receivables		1,616		1,616
Total Assets	\$ 60,429	455,528	457,817	58,140
LIABILITIES				
Accounts payable	\$ 2,454	18	100	2,372
Refunds payable and others	57,975	455,511	457,718	55,768
Total Liabilities	\$ 60,429	457,718	455,511	58,140
D.A. Pool Forfeiture Fund				
ASSETS				
Cash and investments	\$ 753,408	2,262,750	1,217,736	1,798,422
Total Assets	\$ 753,408	2,262,750	1,217,736	1,798,422
LIABILITIES				
Refunds payable and others	\$ 753,408	2,262,750	1,217,736	1,798,422
Total Liabilities	\$ 753,408	2,262,750	1,217,736	1,798,422

Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2010

	Balance October 1, 2009	Additions	Deductions	Balance September 30, 2010
Sheriff Inmate Trust Fund				
ASSETS				
Cash and investments	\$ 74,545	977,520	973,890	78,175
Other receivables	6,600	3,335		9,935
Total Assets	\$ 81,145	980,855	973,890	88,110
LIABILITIES				
Refunds payable and others	\$ 81,145	980,853	973,888	88,110
Total Liabilities	\$ 81,145	980,853	973,888	88,110
Cash Bonds				
ASSETS				
Cash and investments	\$ 295,284	137,800	146,429	286,655
Other receivables	536,999			536,999
Total Assets	\$ 832,283	137,800	146,429	823,654
LIABILITIES				
Refunds payable and others	\$ 832,283	137,800	146,429	823,654
Total Liabilities	\$ 832,283	137,800	146,429	823,654
Tax Assessor-Collector Fund				
ASSETS				
Cash and investments	\$ 2,937,669	57,260,380	57,267,562	2,930,486
Total Assets	\$ 2,937,669	57,260,380	57,267,562	2,930,486
LIABILITIES				
Accounts payable	\$ 1,511	196		1,707
Due to other governments	2,936,158	56,884,927	56,892,306	2,928,779
Total Liabilities	\$ 2,937,669	56,885,123	56,892,306	2,930,486
Unclaimed Money Fund				
ASSETS				
Other receivables	\$ 5,088			5,088
Total Assets	\$ 5,088			5,088
LIABILITIES				
Refunds payable and others	\$ 5,088			5,088
Total Liabilities	\$ 5,088			5,088
Total All Agency Funds				
ASSETS				
Cash and investments	\$ 14,265,536	89,885,660	88,129,877	16,021,318
Other receivables	549,280	4,952	-	554,232
Total Assets	\$ 14,814,816	89,890,612	88,129,877	16,575,550
LIABILITIES				
Accounts payable	\$ 3,965	214	100	4,079
Refunds payable and others	11,874,693	28,496,469	26,728,470	13,642,692
Due to other governments	2,936,158	56,884,927	56,892,306	2,928,779
Total Liabilities	\$ 14,814,816	85,381,610	83,620,876	16,575,550

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules By Source
September 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
Capital Assets:		
Land	\$ 8,652,228	8,646,778
Infrastructure and Infrastructure in Progress	98,537,854	95,147,710
Buildings	99,181,144	84,313,199
Furniture, Fixtures & Equipment	39,744,898	34,820,737
Construction In Progress	<u>1,797,007</u>	<u>14,783,630</u>
Total Capital Assets	<u>\$ 247,913,130</u>	<u>237,712,055</u>
 Investment In Capital Assets From:		
Capital Projects Grants	\$ 54,885,086	50,809,708
Capitalized Interest	1,075,926	1,075,926
Certificate of Obligations	118,967,521	114,068,673
Special Revenue Fund Revenues	13,596,170	13,596,170
Forfeitures	2,139,547	1,398,120
Federal Revenue	819,547	819,547
General Fund Revenues	6,280,972	6,258,497
Road and Bridge Fund Revenues	47,410,088	46,947,140
Trust Fund Receipts	261,500	261,500
Donated Property	<u>2,476,773</u>	<u>2,476,773</u>
Total Investment In Capital Assets	<u>\$ 247,913,130</u>	<u>237,712,054</u>

This schedule includes capital assets of internal service funds.

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2010

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
General Government						
Radio Communications				25,797		25,797
Commissioners Court				276,144		276,144
County Judge				96,037		96,037
Risk Management				125,415		125,415
Elections Administrator				198,115		198,115
County Treasurer				25,029		25,029
County Auditor				195,694		195,694
Management Information System				945,359		945,359
Public Information Officer				8,173		8,173
Purchasing				132,341		132,341
Tax Assessor Collector				699,604		699,604
Tax Office Renovation			326,115			326,115
Vehicle & Heavy Equipment Maintenance				6,244		6,244
General Operations				220,014		220,014
Building Maintenance				249,214		249,214
Central Appraisal				10,184		10,184
Tex-Mex Purchase	431,622		1,005,451		29,800	1,466,873
3-1-1 Call Center				42,959		42,959
Webb County Courthouse			408,181	347,343		755,524
Webb County Courthouse Renovation			4,026,116	305,064		4,331,180
Webb County Courthouse Mold Remediation			62,694		307,428	370,122
Administration Building	1,907,166		13,043,518	407,238		15,357,922
Computerization Master Plan				2,209,368		2,209,368
AS400 Purchase				285,274		285,274
Courthouse Annex			149,411		10,276	159,687
Available School Fund	261,500					261,500
R & B Office, Training Rm, Gas St			158,063			158,063
R & B Garage, Car Office, Welding Shop			190,953			190,953
R & B Rep. Station/Tower, Fence			43,898			43,898
County Engineering				90,784		90,784
County Clerks				88,885		88,885
Records Management Facility			695,196	19,396		714,591
Texas Parks and Wildlife Office Building					451,373	451,373
Webb County Title & Abstract			1,208,550			1,208,550
Chiller Plant Project			37,397			37,397
Total General Government	2,600,288		21,355,542	7,009,674	798,877	31,764,381
Justice System						
County Attorney				270,969		270,969
County Clerk				161,791		161,791
District Clerk				171,527		171,527
District Clerk Central Jury Room				156,792		156,792
District Attorney				93,106		93,106
District Attorney Equitable Sharing				17,425		17,425
49th District Court				402,349		402,349
111th District Court				155,674		155,674
341st District court				183,700		183,700
406th District Court				78,253		78,253
Personal Bond Coordinator				617		617
County Court at Law #1				58,683		58,683

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2010

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Justice System (continued)						
County Court at Law #2				42,517		42,517
Justice of the Peace Pct 1 Pl 1				29,446		29,446
Justice of the Peace Pct 1 Pl 2				34,483		34,483
Justice of the Peace Courthouse Pct 2, Pl 1 & 2			1,078,996			1,078,996
Justice of the Peace Pct 2 Pl 1			109,934	19,449		129,383
Justice of the Peace Pct 3			33,296	16,474		49,770
Justice of the Peace Pct 4			320,455	178,038		498,493
Regional Crime Lab				58,549		58,549
Public Defender's Office				76,651		76,651
Law Library				15,459		15,459
Personal Bond Office				1,012		1,012
Bail Bond Board				1,750		1,750
District Attorney Hot Checks				3,933		3,933
District Attorney Forfeiture Fund				176,076		176,076
CJD Domestic Violence Counsel				8,242		8,242
OJP Shooting Range			49,361			49,361
Women's Legal Advocate				2,391		2,391
Alternative Education Program			216,713	149,843		366,556
Drug Impact Court				17,196		17,196
Drug Impact Court Reserve Fund				28,460		28,460
Records Management & Preservation Fund				22,180		22,180
County Clerk Rec Management & Preservation				6,869		6,869
Delinquent Task Force				120		120
Webb County Justice Center	1,103,614		18,167,759	799,013		20,070,387
Webb County Justice Center 5th Floor Remodeling			544,464			544,464
Judicial General				77,600		77,600
Pretrial				6,530		6,530
Indigent Defense Equalization				179,512		179,512
Juvenile Youth Village			13,250,774	527,131		13,777,906
Camino Nuevo Road Improvement Project		487,056				487,056
Juvenile Justice Center			83,728	78,478		162,206
Total Justice System	1,103,614	487,056	33,855,480	4,308,288		39,754,438
Public Safety						
Constable Pct 1				519,071		519,071
Constable Forfeiture Fund				28,878		28,878
Constable Pct 4				265,117		265,117
Constable Pct 3				71,231		71,231
Constable Pct 2				183,866		183,866
Mental Health				123,553		123,553
Fire Suppression and EMS				412,701		412,701
Sheriff				3,200,957		3,200,957
Sheriff's Substation			224,062	35,601		259,663
Criminal Justice Information System - Sheriff				139,536		139,536
Justice Center Security				19,307		19,307
Sheriff Forfeiture State and Federal Funds				934,693		934,693
District Attorney Forfeiture Fund				870,033		870,033
Live Scan Electronic Arrest				57,414		57,414
OJP LLEBG 98LBVX4098				67,300		67,300
OJP LLEBG 2000LBBX0978				136,104		136,104

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2010

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Public Safety (continued)						
Special Law Enforcement Unit				194,480		194,480
Local Law Enforcement Block				9,546		9,546
Laredo Fire Department Interlocal Agreement				447,716		447,716
Texas Vine				42,750		42,750
Texas Forest Brush Truck				108,000		108,000
Operation Linebacker				198,346		198,346
JAG Operation Linebacker				524,104		524,104
CJD Operation Linebacker				325,016		325,016
Operation Stonegarden				389,026		389,026
Operation Border Star				45,026		45,026
State Homeland Security				426,355		426,355
Border Security Equipment & Tec				460,185		460,185
Performance Reward Program				520,923		520,923
Chemical Dependency Treatment Facility				21,712		21,712
Radio Tower Land Purchase	36,129			155,729		191,858
Planning & Physical Dept				92,333		92,333
Law Enforcement Administrative Building	223,817		1,416,556	106,780		1,747,153
911 Computerization Costs				694,295		694,295
County Morgue			1,048,773	86,276		1,135,050
Total Public Safety	<u>259,946</u>		<u>2,689,391</u>	<u>11,913,960</u>		<u>14,863,298</u>
Corrections and Rehabilitation						
Jail	908,380		11,424,309	760,470		13,093,159
Juvenile Probation				75,107		75,107
Juvenile Department				85,880		85,880
Adult Probation				53,536		53,536
CJAD Day Reporting Center				81,258		81,258
Restitution Center			31,309	256,618		287,927
Texas Juvenile Probation				95,045		95,045
Community Corrections				19,193		19,193
CRTC	289,674		611,326			901,000
Law Enforcement Project Jail Upgrade			1,823,793	50,700		1,874,493
Jail Renovation			510,786			510,786
Juvenile Justice Center	175,533					175,533
Juvenile Center Improvements			1,190,166			1,190,166
Juvenile Center Improvements			199,206	45,743		244,949
Total Corrections and Rehabilitation	<u>1,373,587</u>		<u>15,790,895</u>	<u>1,523,550</u>		<u>18,688,033</u>
Health and Human Services						
Extension Agent				41,387		41,387
Veterans Service Office				13,537		13,537
Veterans Museum	99,940				7,850	107,790
Webb County Health Department				42,861		42,861
Welfare Office Operations				91,006		91,006
Welfare U S D A				19,482		19,482
Welfare to Work				10,187		10,187
TWC Job Retention Program				3,683		3,683
HUD Neighborhood Initiatives				24,608		24,608
State Legalization Impact assistance				43,054		43,054
Emergency Management Systems				2,098		2,098

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2010

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Health and Human Services (continued)						
Agri/Ranching Service Center			1,565,748	5,417		1,571,165
Emergency Medical Service Local Project				69,250		69,250
Community Action Agency			2,131,836	3,498,818		5,630,654
El Aguila Rural Transportation				271,509		271,509
Headstart			372,834	769,035		1,141,869
Meals on Wheels				41,704		41,704
Total Health and Human Services	99,940		4,070,418	4,947,635	7,850	9,125,843
Community and Economic Development						
Oilton Bruni Mirando Civic Center				8,172		8,172
Economic Development				37,000		37,000
County Engineering Department				16,585		16,585
Mirando City Library			79,949	105,133		185,082
Park Maintenance General				224,034		224,034
Casa Blanca Golf Course Fully Depreciated Equi				168,455		168,455
Basketball court, soccer field, & accessories			105,108			105,108
Rehabilitate existing picnic sites & improvement			172,707			172,707
Park Maintenance General			24,593			24,593
EDA Olympic Swimming Pool			541,629			541,629
Park Development PCT 4			19,084			19,084
Mirando and Oilton Parks			63,580			63,580
Mirando and Oilton Park Improvements			540,387			540,387
Lake Casa Blanca Boat Ramp			46,190			46,190
Lake Casa Blanca Improvements			2,013,958			2,013,958
Boy Scout Camp Imp			180,344			180,344
Lake Casa Blanca Swimming Pool			203,617			203,617
Las Blancas Subdivision Plat					6,000	6,000
Hotel Motel Occup Tax Fund				2,887		2,887
EDA Life Downs				13,065		13,065
LIFE Downs Admin. Building/Stage Canopy/Sale Barn			402,266			402,266
El Cenizo Computer Capaci				9,462		9,462
TDHCA Self Help Center	3,304			8,434		11,738
Colonia Self Help Center				36,100		36,100
Revenue Sharing			24,468			24,468
Mirando Community Center Expansion			104,823			104,823
Mirando City Community Center					121,166	121,166
Self Help Center			555,344	61,958		617,302
Self Help Community Park			978,577			978,577
Self Help Tool Library			157,470			157,470
Self Help Nutrition Center			57,895			57,895
Rio Bravo Community Park			549,197			549,197
Rio Bravo South Activity Center			517,288			517,288
El Cenizo Recreational Center			397,591			397,591
La Presa Community Center			680,864			680,864
Santa Teresita Community Center			541,269	20,946		562,215
North Side International Park					344,969	344,969
Villa Antigua	519,524		1,509,505			2,029,029
Villa Antigua's Historic Casa Ortiz	315,000		1,636,354			1,951,354
Texas A&M El Cenizo Community Center			254,855			254,855
Texas A&M Larga Vista Resource Center			315,245	160,000		475,245

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2010

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Community and Economic Development (continued)						
A&M Larga Vista Resource Center				99,986		99,986
Rio Bravo Civic Center	10,000			87,111		97,111
Rio Bravo Comm Center TPWD # 51-00014			125,880		31,306	157,186
St Imp & Rio Bravo Civic Cntr-Civ Cntr			152,314			152,314
Quad City Community Center				163,631	6,279	169,910
Oilton Bruni Mirando CC			566,057	1,736		567,793
San Isidro Ruidoso Subdivision Parkway	500,795					500,795
Bruni Community Center			374,537			374,537
Buenos Aires Community Center				23,659	13,679	37,338
Larga Vista Library			157,861			157,861
Guadalupe & Lilia Martinez Health Center			200,959			200,959
Quad City Fire Station Ph I and Renovation Ph II and III					12,325	12,325
El Cenizo Library					4,261	4,261
Park Development Pct 2					29,102	29,102
Park Development Pct 3					353	353
Peñitas West Community Park			342,334			342,334
Azteca Community Center			15,439			15,439
La Ladrillera Neighborhood Facility			75,479			75,479
Girl Scouts Center			1,293,532			1,293,532
Fred and Anita Bruni Community Center			595,200	11,216		606,416
Noon Lions Park Improvements					45,712	45,712
Father McNoboe Splash Park					273,943	273,943
Farias Splash Park				26,950		26,950
Lafayette Splash Park				28,950		28,950
Father McNaboe Baseball Field Lights		41,000				41,000
Larga Vista Center			290,000			290,000
Larga Vista Expansion			162,129			162,129
Mainstage			319,517			319,517
Show Barn			134,342			134,342
Wash Barn			25,000			25,000
Holding Pens			134,342			134,342
Picnic Building 1			25,000			25,000
Picnic Building 2			25,000			25,000
Holding Barn			134,342			134,342
Sales Arena			133,174			133,174
Open Pavilion			199,539			199,539
Jockey Building 1			35,000			35,000
Jockey Building 2			35,000			35,000
Finance Office Building			30,000			30,000
Closed Pavilion			199,539			199,539
Horse Stall 1			57,416			57,416
Horse Stall 2			57,416			57,416
Horse Stall 3			57,416			57,416
Horse Stall 4			57,416			57,416
Horse Stall 5			57,416			57,416
Horse Stall 6			57,416			57,416
Horse Stall 7			57,416			57,416
Horse Track Bleacher-Grand Stand			300,000			300,000
Pavilion BBQ Cover			19,729			19,729
Carpenter Barn			38,337			38,337

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2010

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Community and Economic Development (continued)						
Floyd Center I				50,000		50,000
Floyd Center II				50,000		50,000
Coordinator Office				113,752		113,752
Jesus Garcia I				60,000		60,000
Jesus Garcia II				54,000		54,000
Little Folks				184,638		184,638
Little Palominos				229,273		229,273
Magic Corner I				60,000		60,000
Magic Corner II				60,000		60,000
Roosevelt				61,000		61,000
Russell Terrace				61,000		61,000
Jorge De La Garza Center				61,000		61,000
Sierra Vista Center				281,843		281,843
Springfield Acres				61,000		61,000
Tatangelo I				64,000		64,000
Tatangelo II				61,000		61,000
Tatangelo III				67,000		67,000
Tatangelo IV				67,000		67,000
Villa Alegre I				55,000		55,000
Villa Alegre II				63,000		63,000
Villa Alegre III				63,772		63,772
Villa Alegre IV				55,000		55,000
Prada				116,300		116,300
Total Community and Economic Development	1,348,623	41,000	19,215,651	3,315,048	889,094	24,809,414
Infrastructure and Environmental Services						
Facilities and Other Improvements						
Fire Station				171,013		171,013
Budget & Records General				241,890		241,890
Road Maintenance General			793,236	3,894,497		4,687,733
El Aguila Rural Transportation				298,835		298,835
Community Development Project 714060 El Cen	700					700
Project 715105 El Pico Road	19,642					19,642
Community Development Project 703155	71,000					71,000
Community Development Project 703939				18,000		18,000
Community Development Project 716235	25,000					25,000
Mirando City St Improvement Fy88				6,495		6,495
Larga Vista Resource Center				39,883		39,883
Larga Vista Water Extension	82,488			49,738		132,226
Rio Bravo Drainage Contract	6,375					6,375
Rio Bravo Capital Project	2,066			23,200		25,266
Road Highway Acquisition	30,764					30,764
Detention Center Waterline				217,826		217,826
St Imp & Rio Bravo Civic Cntr-Admin				999		999
Webb County Detention Center	250,000					250,000
On Site Composting				17,159		17,159
Standpipe water storage tank			142,785			142,785
Facilities/Waterlines			123,100			123,100
Outdoor lighting-baseball field			68,269			68,269
Fire Protection Facilities			55,811			55,811

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2010

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Facilities and Other Improvements (continued)						
Fire Protection Facilities			63,704			63,704
Vehicle & Heavy Equipment Maint-Old shop			59,800			59,800
Mirando Community Center			200,222		101,186	301,408
Oilton Elevated Tank		40,439				40,439
Planning				15,395		15,395
Road & Bridge		623,795		1,731,813		2,355,608
Road & Bridge Motor Pool			696,840			696,840
Total Facilities and Other Improvements	488,035	664,235	2,203,767	6,726,742	101,186	10,183,964
Infrastructure and Environmental Services						
Water and Sewer Lines						
Waterline Larga Vista Subdivision Contract 7031		164,386				164,386
Sewerline Larga Vista Subdivision Contract 7031		927,020				927,020
Facilities/Waterlines Bruni/Oilton Contract 7021		123,100				123,100
Sewer lines El Cenizo Contract 714060		567,306				567,306
Wastewater collection lines		1,349,592				1,349,592
Waterline Correctional Facility CCA		18,866				18,866
Modular Contract 717282		132,620				132,620
Sewerline Construction Systems Contract 717282		86,800				86,800
Waterline Detention Center		442,068				442,068
Total Water and Sewer Lines		3,811,758				3,811,758
Infrastructure						
Larga Vista Water Extension		181,604				181,604
Oilton Elevated Tank		436,062				436,062
Larga Vista Hwy 59 link to 359		170,506				170,506
St Imp & Rio Bravo Civic Center		31,462				31,462
St Imp & Rio Bravo Civic Center-Contract 70701		105,741				105,741
TWDB Colonias Project County/City Interlocal		55,839				55,839
TWDB GO11900 CWTAP Wastewater		1,509,672				1,509,672
TWDB GO11800 EDAP Water		4,374,906				4,374,906
Street Improvement Mirando City		268,076				268,076
Street Improvement Mirando City-Contract 7083		168,835				168,835
Street Improvement Mirando City-Contract 7003		189,817				189,817
Espejo Molina Road Widening-Contract 701941		295,574				295,574
Street Paving-Contract 702691		141,025				141,025
Los Corralitos Water Improvement		18,790				18,790
Espejo Molina-Contract 702691		147,897				147,897
EDA Matching For Extension County/City Interl		281,748				281,748
Extension of McPherson Road County/City Inter		612,497				612,497
Community Siren Oilton-Contract 703939		21,108				21,108
Peñitas West Septic Tank		19,824				19,824
Flood & Drainage Facilities Rio Bravo-Contract		154,985				154,985
Extension of Del Mar Blvd. County/City Interloc		200,736				200,736
Street Paving Larga Vista-Contract 703155		552,564				552,564
Subdivision-Contract 703155		181,989				181,989
Drainage-Contract 703110		296,178				296,178
Mangana-Hein Road Contract 714899		624,856				624,856
Street Paving El Pico Road Contract 715105		288,325				288,325

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2010

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Infrastructure (continued)						
Wormser Road Project County/City Interlocal Street improvements; upgrade base and caliche Tanquesitos I & II; Los Altos Contract 716941		104,436				104,436
Caliche Road Correctional Facility CCA		440,000				440,000
Upgrade Soil Roads Peñitas West Contract 7178		35,259				35,259
Storm Drainage Penitas West Contract 717831		331,402				331,402
Road Improvements Mangana-Hein Road/ Modular Contract 717282		269,962				269,962
Drainage Improvements Mangana-Hein Road/Modular Contract 717282		152,378				152,378
Self Help Ctr Drainage Improvements-Contract 7 Bruni/Mirando Paving		96,999				96,999
Storm Drainage		28,139				28,139
3 Webb County Community Centers		5,460				5,460
ROW Acq-Centenarios, Arcos, Fresnos, Nopalita		21,000				21,000
Street Easement Acquisition-Contract 721105	520,000	73,585				73,585
Rio Bravo Wastewater Treatment Plant		5,379,741				5,379,741
Rio Bravo Waterline Replacement		1,162,558				1,162,558
Rio Bravo Waterline Replacement Repair Erosion Damage		1,067,508				1,067,508
Rio Bravo Waterline Replacement Phase II		1,828,744				1,828,744
Old Water Plant Demolition No. 11		863,978				863,978
Water Line Replacement WA #2		410,991				410,991
Rio Bravo Water Treatment Plant		9,631,078				9,631,078
El Cenizo Wastewater Collection System		29,469				29,469
Rio Grande Intake Pump Station & Reservoir Improvements		534,643				534,643
Tanquesitos Sewer Facilities		510,000				510,000
TXDOT Rio Bravo Drainage & Paving		3,175,837				3,175,837
TXDot El Cenizo Paving & Drainage		2,302,908				2,302,908
TXDot Mirando Paving & Drainage		361,787				361,787
TXDot Corralitos Paving & Drainage		4,980				4,980
TXDot Bruni Paving & Drainage		670,747				670,747
Carrizo-Wilcox Test Drilling & Pilot Well Program		1,020,331				1,020,331
ORCA Vela Tract Water & Sewer Service		444,777				444,777
Water Wells Bruni, Mirando, Oilton, & Sta. Teresita		696,003				696,003
ROW Acquisition	850,245					850,245
Road Improvements		612,952				612,952
North Communication Tower		331,902				331,902
Los Corralitos Water Improvements #720889		384,986				384,986
FM 1472/FM 3338 EDAP Contract # 721105	7,952					7,952
Total Infrastructure	1,378,197	44,348,495				45,726,691

Infrastructure and Environmental Services

Infrastructure in Progress

Sewerline w/manholes-Contract 720155		78,200				78,200
Puente de la Unidad International Bridge		3,486,115				3,486,115
Water Main (12 in.) between Rio Bravo & El Ce						
Rio Bravo Waterline Replacement Phase II						
Rio Bravo and El Cenizo 12in Water Main						
Old Water Plant Demolition No. 11						

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2010

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Infrastructure in Progress (continued)						
Water Wells Bruni, Mirando, Oilton, & Sta. Tere						
Mirando Water Well		24,118				24,118
La Presa Colonia Project		114,538				114,538
Radio Tower Construction at La Presa Subdivision						
TCDP 722205 Tanquesitos Sewer		9,978				9,978
BCAP D-5 Acres M2400009		105,103				105,103
BCAP Ranchitos 359		35,204				35,204
BCAP Los Altos Paving & Storm Drainage		208,622				208,622
Old Milwaukee Paving & Storm Drainage		168,457				168,457
BCAP Peñitas Project		366,261				366,261
BCAP Tanquecitos 1&2		188,961				188,961
BCAP San Carlos 1 & 2		272,431				272,431
TXDot Peñitas West Paving & Drainage Improvement		102,045				102,045
TXDot Rio Bravo Annex		42,483				42,483
TXDot Peñitas		10,005				10,005
TXDot Ranchitos		12,172				12,172
TXDot Tanquecitos		97,859				97,859
EDA08-88-04040 Rail Bypass		294,000				294,000
RailRoad Bridge #1		673,431				673,431
Lake Casa Blanca Dam Repair		288,196				288,196
Espejo Molina Road		57,903				57,903
Jennings Road		102,920				102,920
Thiesel Road		36,634				36,634
ORCA Vela Tract Water & Sewer Service		41,000				41,000
Tanquesitos/Sewer Facilities		67,965				67,965
Cuatro Vientos Road Project		258,898				258,898
Mirando Paving Project-Storm Water Drainage		51,961				51,961
Bruni Paving Design Project		47,500				47,500
Mines Rd.: Chupadera Creek to Ambrosia Creek		56,216				56,216
Raices Rd. a mile N of Alamo Rd.: Jaboncillo Creek		5,457				5,457
Callaghan Rd.: Carrizitos Creek 10.6 mi E of IH 35		12,870				12,870
Callaghan Rd.: Carrizitos Creek 10.44 mi E of IH 35		12,870				12,870
Callaghan Rd.: Carrizitos Creek 8.6 mi E of IH 35		4,247				4,247
Wright Road: Tejones Creek		10,296				10,296
Vaquillas Road: Agua Azul 7 mi SE of Hwy 359		5,456				5,456
Espejo-Gates: Canyon Creek 1.2 mi W of US 83 N		4,247				4,247
TXDot ARRA Mangana Hein		25,010				25,010
TXDot ARRA E. Del Mar Blvd.		15,564				15,564
TXDot ARRA Espejo Molina Road		40,376				40,376
Road & Bridge Improvement		86,488				86,488
Las Tiendas Rd.: Tejones Creek & Santa Isabel Crk		17,736				17,736
Total Infrastructure in Progress		7,539,791				7,539,791

Infrastructure and Environmental Services

Bridges

Jennings Road: Culvert at Agua Azul Creek	154,969	154,969
Jennings Road: Culvert at Barrocito Creek	98,210	98,210
La Martinera Rd: Culvert at Br of Jaboncillo Cre	70,004	70,004

(continued)

Webb County, Texas
 Capital Assets Used in the Operation of Governmental Funds
 Schedule By Function and Activity
 September 30, 2010

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Bridges (continued)						
Mangana Hein Rd: Culvert at Br of Becerra Cree		70,137				70,137
Mines Road: Culvert at Branch of Espada Creek		106,641				106,641
Mines Road: Culvert at Branch of Espada Creek		76,648				76,648
San Ignacio Rd: Culvert at Chacon Creek		122,808				122,808
Mangana Hein Rd: Culvert at Dolores Creek		327,969				327,969
Mangana Hein Rd: Culvert at Draw		80,156				80,156
Mines Road: Culvert at Pinto Creek		130,050				130,050
Lincoln Road: Steel Girder at Becerra Creek		13,663				13,663
Mangana Hein Rd: Steel Girder at Becerra Creek		9,298				9,298
Mines Rd: Steel Girder at Chupadora Creek		9,909				9,909
Lincoln Road: Steel Girder at Salado Creek		15,743				15,743
Mines Rd: Steel Girder at San Ambrosia Creek		10,544				10,544
Espejo-Gates Rd.: Steel Girder at Velenzuela Crk		7,032				7,032
Espejo-Gates Rd.: Steel Girder at Velenzuela Crk		5,224				5,224
Aguilares Road: Timber Stringer at Agua Azul C		16,934				16,934
Callaghan Road: Timber Stringer at Becerra Cree		12,778				12,778
Eistetter Road: Timber Stringer at Br of Dolores		7,315				7,315
Alamo Road: Timber Stringer at Br of Jaboncillo		53,106				53,106
Las Tiendas Rd.: Timber Stringer at Br of Santa		7,837				7,837
Las Tiendas Rd.: Timber Stringer at Br of Santa		10,483				10,483
La Martinera Rd.: Timber Stringer at Br of Vena		13,117				13,117
Callaghan Rd.: Timber Stringer at Br of Carrizitc		11,595				11,595
Callaghan Rd.: Timber Stringer at Br of Carrizitc		9,783				9,783
Callaghan Rd.: Timber Stringer at Br of Carrizitc		18,446				18,446
Callaghan Rd.: Timber Stringer at Br of Carrizitc		9,077				9,077
Callaghan Rd.: Timber Stringer at Br of Carrizitc		11,693				11,693
Callaghan Rd.: Timber Stringer at Br of Carrizitc		144,223				144,223
Callaghan Rd.: Timber Stringer at Br of Carrizitc		12,603				12,603
Mines Rd.: Timber Stringer at Br of Espada Cree		26,182				26,182
Mines Rd.: Timber Stringer at Br of Espada Cree		13,358				13,358
Raices Rd.: Timber Stringer at Br of Jaboncillo C		17,499				17,499
Raices Rd.: Timber Stringer at Br of Raices Cree		53,084				53,084
Lincoln Rd.: Timber Stringer at Br of Salado Cre		12,708				12,708
Jordan Ranch Rd: Timber Stringer at Br of San Juanito Crk		12,674				12,674
Las Tiendas Rd.: Timber Stringer at Br of Tejone		14,529				14,529
Callaghan Rd.: Timber Stringer at Br of Venado		8,928				8,928
Espejo-Gates Rd.: Timber Stringer at Canyon Cr		8,928				8,928
Callaghan Rd.: Timber Stringer at Carrizitos Cre		18,950				18,950
Eistetter Road: Timber Stringer at Dolores Creek		142,666				142,666
La Martinera Rd.: Timber Stringer at Dolores Cr		32,780				32,780
Eistetter Rd.: Timber Stringer at Dolores Crk Rel		7,315				7,315
Mines Rd.: Timber Stringer at Espada Creek		19,799				19,799
Raices Rd.: Timber Stringer at Mesteno Creek		18,214				18,214
Las Tiendas Rd.: Timber Stringer at Palito Blanc		8,712				8,712
Rubios Rd.: Timber Stringer at San Juanito Creel		100,051				100,051
Las Tiendas Road.: Timber Stringer at Tejones C		9,505				9,505
Wright Road: Timber Stringer at Tejones Creek		12,885				12,885
Total Bridges		2,186,762				2,186,762

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2010

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Paved Roads						
Espejo-Molina Road		1,011,387				1,011,387
East Del Mar Boulevard/San Ignacio Road		12,433				12,433
Mangana-Hein Road		1,696,436				1,696,436
Jennings		1,944,389				1,944,389
Community - Augilares		72,552				72,552
Community - Oilton City		480,145				480,145
Community - Mirando City		406,290				406,290
Community - Bruni		493,353				493,353
Penitas West Drive		502,112				502,112
Colonias, Network 3 - Inter Comm Ind Pk		683,069				683,069
Colonias, Network 4 - Pinto Valle Ind Pk		490,956				490,956
Colonias, Network 6 - Botines		254,785				254,785
Road Upgrade		964,300				964,300
Total Paved Roads		9,012,206				9,012,206
Caliche Roads						
Mangana-Hein Road		618,131				618,131
Wormser Road		670,515				670,515
Jennings		544,794				544,794
Jordan Road		104,768				104,768
J. C. Perez Road		1,833,440				1,833,440
Lincoln-Nicholson road		83,814				83,814
Magnolia		240,966				240,966
Mills-Bennet		52,384				52,384
Moreno		115,245				115,245
Pescadito		209,536				209,536
Pintas Adami S		220,013				220,013
Rubio Road		324,781				324,781
San Pablo		429,549				429,549
Santo Nino		251,443				251,443
Superior		1,278,170				1,278,170
Vaquillas		1,948,685				1,948,685
Welhousen Road		34,481				34,481
Wilson		869,574				869,574
Wormser Road		2,776,352				2,776,352
Colonias, Network 1-Colorado Acres,etc.		188,582				188,582
Colonias, Network 2- Pueblo Nuevo		73,338				73,338
Colonias, Network 5 - D-5 Acres		62,861				62,861
Community - Augilares		83,814				83,814
Community - Oilton City		115,245				115,245
Community - Mirando City		261,920				261,920
Webb		52,384				52,384
Alamo Road		1,980,115				1,980,115
Callaghan Road		880,051				880,051
Chapote-Mesas		3,101,133				3,101,133
Eagle Pass		1,435,322				1,435,322
Espejo-Gates		1,037,203				1,037,203
Galvan		1,121,018				1,121,018

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2010

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Caliche Roads (continued)						
Jefferies		1,037,203				1,037,203
Las Tiendas		157,152				157,152
Penitas West Drive		52,384				52,384
Phelps		209,536				209,536
San Juan		31,430				31,430
Webb		565,747				565,747
Colonias, Network 4 - Pinto Valle Ind Pk		345,734				345,734
Colonias, Network 6 - Botines		94,291				94,291
Road Upgrade		1,340,181				1,340,181
Total Caliche Roads		<u>26,833,285</u>				<u>26,833,285</u>
Dirt Roads						
Pintas Adami S		18,334				18,334
Community - Oilton City		7,858				7,858
Community - Bruni		31,430				31,430
Webb		10,477				10,477
Alamo Road		141,437				141,437
Callaghan Road		26,192				26,192
Martinena		199,059				199,059
Pintas Adami N		178,106				178,106
Raices Road		172,867				172,867
San Juan		62,861				62,861
Webb		57,622				57,622
Zamora		78,576				78,576
Total Dirt Roads		<u>984,819</u>				<u>984,819</u>
Dam						
Lake Casa Blanca Dam		2,523,069				2,523,069
Total Dams		<u>2,523,069</u>				<u>2,523,069</u>
Cattle Guards						
31 County Roads		71,968				71,968
Total Cattle Guards		<u>71,968</u>				<u>71,968</u>
Culverts						
34 County Roads		33,410				33,410
Total Culverts		<u>33,410</u>				<u>33,410</u>
Total Infrastructure and Environmental Services	<u>1,866,232</u>	<u>98,009,798</u>	<u>2,203,767</u>	<u>6,726,742</u>	<u>101,186</u>	<u>108,907,724</u>
Total Governmental Funds Capital Assets	<u>8,652,228</u>	<u>98,537,854</u>	<u>99,181,144</u>	<u>39,744,898</u>	<u>1,797,006</u>	<u>247,913,130</u>

(concluded)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2010

	Capital and Infrastructure Assets At 9/30/09	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/10
General Government					
Radio Communications	25,797				25,797
Commissioners Court	227,338	48,807			276,144
County Judge	96,037				96,037
Risk Management	125,415				125,415
Elections Administrator	198,115				198,115
County Treasurer	25,029				25,029
County Auditor	195,694				195,694
Management Information System	935,560	9,799			945,359
Public Information Officer	478	7,695			8,173
Purchasing	132,341				132,341
Tax Assessor Collector	699,604				699,604
Tax Office Renovation	326,115				326,115
Vehicle & Heavy Equipment Maintenance	6,244				6,244
General Operations	220,014				220,014
Building Maintenance	249,214				249,214
Central Appraisal	10,184				10,184
Tex-Mex Purchase	1,437,073	29,800			1,466,873
3-1-1 Call Center	42,959				42,959
Webb County Courthouse	755,524				755,524
Webb County Courthouse Renovation	4,331,180				4,331,180
Webb County Courthouse Mold Remediation	370,122				370,122
Administration Building	15,357,922				15,357,922
Computerization Master Plan	2,209,368				2,209,368
AS400 Purchase	285,274				285,274
Courthouse Annex	159,687				159,687
Available School Fund	261,500				261,500
R & B Office, Training Rm, Gas St	158,063				158,063
R & B Garage, Car Office, Welding Shop	190,953				190,953
R & B Rep. Station/Tower, Fence	43,898				43,898
County Engineering	90,784				90,784
County Clerks	37,790	51,095			88,885
Records Management Facility	714,591				714,591
Texas Parks and Wildlife Office Building	448,141	3,232			451,373
Webb County Title & Abstract		1,208,550			1,208,550
Chiller Plant Project	37,397				37,397
Total General Government	30,405,404	1,358,978			31,764,381
Justice System					
County Attorney	184,590	86,380			270,969
County Clerk	161,791				161,791
District Clerk	171,527				171,527
District Clerk Central Jury Room	156,792				156,792
District Attorney	93,106				93,106
District Attorney Equitable Sharing	17,425				17,425
49th District Court	402,349				402,349
111th District Court	155,674				155,674
341st District court	183,700				183,700
406th District Court	78,253				78,253
Personal Bond Coordinator	617				617
County Court at Law #1	58,683				58,683

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2010

	Capital and Infrastructure Assets At 9/30/09	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/10
Justice System (continued)					
County Court at Law #2	42,517				42,517
Justice of the Peace Pct 1 Pl 1	29,446				29,446
Justice of the Peace Pct 1 Pl 2	34,483				34,483
Justice of the Peace Courthouse Pct 2, Pl 1 & 2	1,078,996				1,078,996
Justice of the Peace Pct 2 Pl 1	129,383				129,383
Justice of the Peace Pct 3	49,770				49,770
Justice of the Peace Pct 4	498,493				498,493
Regional Crime Lab	58,549				58,549
Public Defender's Office	76,651				76,651
Law Library	15,459				15,459
Personal Bond Office	1,012				1,012
Bail Bond Board	1,750				1,750
District Attorney Hot Checks	3,933				3,933
District Attorney Forfeiture Fund	176,076				176,076
CJD Domestic Violence Counsel	8,242				8,242
OJP Shooting Range	49,361				49,361
Women's Legal Advocate	2,391				2,391
Alternative Education Program	366,556				366,556
Drug Impact Court	17,196				17,196
Drug Impact Court Reserve Fund	28,460				28,460
Records Management & Preservation Fund	22,180				22,180
County Clerk Rec Management & Preservation	6,869				6,869
Delinquent Task Force	120				120
Webb County Justice Center	19,967,989	102,397			20,070,387
Webb County Justice Center 5th Floor Remodeling	544,464				544,464
Judicial General	77,600				77,600
Pretrial	6,530				6,530
Indigent Defense Equalization	44,520	134,992			179,512
Juvenile Youth Village	13,633,456	144,450			13,777,906
Camino Nuevo Road Improvement Project	481,020	6,036			487,056
Juvenile Justice Center	162,206				162,206
Total Justice System	39,280,184	474,254			39,754,438
Public Safety					
Constable Pct 1	435,363	83,708			519,071
Constable Forfeiture Fund	28,878				28,878
Constable Pct 4	177,488	87,628			265,117
Constable Pct 3	71,231				71,231
Constable Pct 2	101,684	82,182			183,866
Mental Health		123,553			123,553
Fire Suppression and EMS		412,701			412,701
Sheriff	1,947,204	1,253,753			3,200,957
Sheriff's Substation	259,663				259,663
Criminal Justice Information System - Sheriff	139,536				139,536
Justice Center Security	19,307				19,307
Sheriff Forfeiture State and Federal Funds	736,782	197,911			934,693
District Attorney Forfeiture Fund	515,310	354,723			870,033
Live Scan Electronic Arrest	57,414				57,414
OJP LLEBG 98LBVX4098	67,300				67,300
OJP LLEBG 2000LBBX0978	136,104				136,104

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2010

	Capital and Infrastructure Assets At 9/30/09	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/10
Public Safety (continued)					
Special Law Enforcement Unit	194,480				194,480
Local Law Enforcement Block	9,546				9,546
Laredo Fire Department Interlocal Agreement	447,716				447,716
Texas Vine	42,750				42,750
Texas Forest Brush Truck	108,000				108,000
Operation Linebacker	198,346				198,346
JAG Operation Linebacker	524,104				524,104
CJD Operation Linebacker	34,094	290,922			325,016
Operation Stonegarden	44,390	344,636			389,026
Operation Border Star	45,026				45,026
State Homeland Security	185,457	240,898			426,355
Border Security Equipment & Tec	354,522	105,663			460,185
Performance Reward Program	520,923				520,923
Chemical Dependency Treatment Facility	21,712				21,712
Radio Tower Land Purchase	191,858				191,858
Planning & Physical Dept	67,396	24,937			92,333
Law Enforcement Administrative Building	1,747,153				1,747,153
911 Computerization Costs	694,295				694,295
County Morgue	1,135,050				1,135,050
Total Public Safety	11,260,081	3,603,216			14,863,297
Corrections and Rehabilitation					
Jail	13,078,379	14,780			13,093,159
Juvenile Probation	75,107				75,107
Juvenile Department	85,880				85,880
Adult Probation	53,536				53,536
CJAD Day Reporting Center	81,258				81,258
Restitution Center	287,927				287,927
Texas Juvenile Probation	95,045				95,045
Community Corrections	19,193				19,193
CRTC	901,000				901,000
Law Enforcement Project Jail Upgrade	1,874,493				1,874,493
Jail Renovation	360,524	150,262			510,786
Juvenile Justice Center	175,533				175,533
Juvenile Center Improvements	1,190,166				1,190,166
Juvenile Center Improvements	244,949				244,949
Total Corrections and Rehabilitation	18,522,991	165,042			18,688,033
Health and Human Services					
Extension Agent	41,387				41,387
Veterans Service Office	13,537				13,537
Veterans Museum	107,790				107,790
Webb County Health Department	42,861				42,861
Welfare Office Operations	91,006				91,006
Welfare U S D A	19,482				19,482
Welfare to Work	10,187				10,187
TWC Job Retention Program	3,683				3,683
HUD Neighborhood Initiatives	24,608				24,608
State Legalization Impact assistance	43,054				43,054
Emergency Management Systems	2,098				2,098

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2010

	Capital and Infrastructure Assets At 9/30/09	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/10
Health and Human Services (continued)					
Agri/Ranching Service Center	1,571,165				1,571,165
Emergency Medical Service Local Project	69,250				69,250
Community Action Agency	4,980,650	650,004			5,630,654
El Aguila Rural Transportation	271,509				271,509
Headstart	915,041	226,828			1,141,869
Meals on Wheels	41,704				41,704
Total Health and Human Services	8,249,011	876,832			9,125,843
Community and Economic Development					
Oilton Bruni Mirando Civic Center	8,172				8,172
Economic Development	37,000				37,000
County Engineering Department	16,585				16,585
Mirando City Library	185,082				185,082
Park Maintenance General	224,034				224,034
Casa Blanca Golf Course Fully Depreciated Equipm	168,455				168,455
Basketball court, soccer field, & accessories	105,108				105,108
Rehabilitate existing picnic sites & improvements	172,707				172,707
Park Maintenance General	24,593				24,593
EDA Olympic Swimming Pool	541,629				541,629
Park Development PCT 4	19,084				19,084
Mirando and Oilton Parks	63,580				63,580
Mirando and Oilton Park Improvements	540,387				540,387
Lake Casa Blanca Boat Ramp	46,190				46,190
Lake Casa Blanca Improvements	2,013,958				2,013,958
Boy Scout Camp Imp	180,344				180,344
Lake Casa Blanca Swimming Pool	203,617				203,617
Las Blancas Subdivision Plat	6,000				6,000
Hotel Motel Occup Tax Fund	2,887				2,887
EDA Life Downs	13,065				13,065
LIFE Downs Admin. Building/Stage Canopy/Sale P	402,266				402,266
El Cenizo Computer Capaci	9,462				9,462
TDHCA Self Help Center	11,738				11,738
Colonia Self Help Center	36,100				36,100
Revenue Sharing	24,468				24,468
Mirando Community Center Expansion	104,823				104,823
Mirando City Community Center	121,166				121,166
Self Help Center	617,302				617,302
Self Help Community Park	978,577				978,577
Self Help Tool Library	157,470				157,470
Self Help Nutrition Center	173,985			(116,090)	57,895
Rio Bravo Community Park	549,197				549,197
Rio Bravo South Activity Center	517,288				517,288
El Cenizo Recreational Center	397,591				397,591
La Presa Community Center	680,864				680,864
Santa Teresita Community Center	562,215				562,215
North Side International Park	59,628	285,341			344,969
Villa Antigua	2,029,029				2,029,029
Villa Antigua's Historic Casa Ortiz	1,951,354				1,951,354
Texas A&M El Cenizo Community Center	254,855				254,855
Texas A&M Larga Vista Resource Center	475,245				475,245

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2010

	Capital and Infrastructure Assets At 9/30/09	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/10
Community and Economic Development (continued)					
A&M Larga Vista Resource Center	99,986				99,986
Rio Bravo Civic Center	97,111				97,111
Rio Bravo Comm Center TPWD # 51-00014	157,186				157,186
St Imp & Rio Bravo Civic Cntr-Civ Cntr	152,314				152,314
Quad City Community Center	169,910				169,910
Oilton Bruni Mirando CC	567,793				567,793
San Isidro Ruidoso Subdivision Parkway	500,795				500,795
Bruni Community Center	374,537				374,537
Buenos Aires Community Center	31,659	5,679			37,338
Larga Vista Library	157,861				157,861
Guadalupe & Lilia Martinez Health Center	80,976	3,894		116,090	200,959
Quad City Fire Station Ph I and Renovation Ph II ar	5,300	7,025			12,325
El Cenizo Library	3,500	761			4,261
Park Development Pct 2	29,102				29,102
Park Development Pct 3	353				353
Peñitas West Community Park	342,334				342,334
Azteca Community Center	15,439				15,439
La Ladrillera Neighborhood Facility	75,479				75,479
Girl Scouts Center	1,236,132	57,400			1,293,532
Fred and Anita Bruni Community Center	606,416				606,416
Noon Lions Park Improvements	45,712				45,712
Father McNoboe Splash Park	273,943				273,943
Farias Splash Park	26,950				26,950
Lafayette Splash Park	28,950				28,950
Father McNaboe Baseball Field Lights	41,000				41,000
Larga Vista Center	290,000				290,000
Larga Vista Expansion	162,129				162,129
Mainstage	319,517				319,517
Show Barn	134,342				134,342
Wash Barn	25,000				25,000
Holding Pens	134,342				134,342
Picnic Building 1	25,000				25,000
Picnic Building 2	25,000				25,000
Holding Barn	134,342				134,342
Sales Arena	133,174				133,174
Open Pavilion	199,539				199,539
Jockey Building 1	35,000				35,000
Jockey Building 2	35,000				35,000
Finance Office Building	30,000				30,000
Closed Pavilion	199,539				199,539
Horse Stall 1	57,416				57,416
Horse Stall 2	57,416				57,416
Horse Stall 3	57,416				57,416
Horse Stall 4	57,416				57,416
Horse Stall 5	57,416				57,416
Horse Stall 6	57,416				57,416
Horse Stall 7	57,416				57,416
Horse Track Bleacher-Grand Stand	300,000				300,000
Pavilion BBQ Cover	19,729				19,729
Carpenter Barn	38,337				38,337

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2010

	Capital and Infrastructure Assets At 9/30/09	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/10
Community and Economic Development (continued)					
Floyd Center I	50,000				50,000
Floyd Center II	50,000				50,000
Coordinator Office	113,752				113,752
Jesus Garcia I	60,000				60,000
Jesus Garcia II	54,000				54,000
Little Folks	184,638				184,638
Little Palominos	229,273				229,273
Magic Corner I	60,000				60,000
Magic Corner II	60,000				60,000
Roosevelt	61,000				61,000
Russell Terrace	61,000				61,000
Jorge De La Garza Center	61,000				61,000
Sierra Vista Center	281,843				281,843
Springfield Acres	61,000				61,000
Tatangelo I	64,000				64,000
Tatangelo II	61,000				61,000
Tatangelo III	67,000				67,000
Tatangelo IV	67,000				67,000
Villa Allegre I	55,000				55,000
Villa Allegre II	63,000				63,000
Villa Allegre III	63,772				63,772
Villa Allegre IV	55,000				55,000
Prada	116,300				116,300
Total Community and Economic Development	24,449,316	360,098			24,809,415
Infrastructure and Environmental Services					
Facilities and Other Improvements					
Fire Station	171,013				171,013
Budget & Records General	241,890				241,890
Road Maintenance General	4,687,733				4,687,733
El Aguila Rural Transportation	459,052		160,217		298,835
Community Development Project 714060 El Cenizo	700				700
Project 715105 El Pico Road	19,642				19,642
Community Development Project 703155	71,000				71,000
Community Development Project 703939	18,000				18,000
Community Development Project 716235	25,000				25,000
Mirando City St Improvement Fy88	6,495				6,495
Larga Vista Resource Center	39,883				39,883
Larga Vista Water Extension	132,226				132,226
Rio Bravo Drainage Contract	6,375				6,375
Rio Bravo Capital Project	25,266				25,266
Road Highway Acquisition	30,764				30,764
Detention Center Waterline	217,826				217,826
St Imp & Rio Bravo Civic Cntr-Admin	999				999
Webb County Detention Center	250,000				250,000
On Site Composting	17,159				17,159
Standpipe water storage tank	142,785				142,785
Facilities/Waterlines	123,100				123,100
Outdoor lighting-baseball field	68,269				68,269
Fire Protection Facilities	55,811				55,811

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2010

	Capital and Infrastructure Assets At 9/30/09	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/10
Infrastructure and Environmental Services					
Facilities and Other Improvements (continued)					
Fire Protection Facilities	63,704				63,704
Vehicle & Heavy Equipment Maint-Old shop	59,800				59,800
Mirando Community Center	200,222	101,186			301,408
Oilton Elevated Tank	40,440				40,440
Planning	15,395				15,395
Road & Bridge	2,323,478	32,130			2,355,608
Road & Bridge Motor Pool	696,840				696,840
Total Facilities and Other Improvements	10,210,865	133,316	160,217		10,183,965
Infrastructure and Environmental Services					
Water and Sewer Lines					
Waterline Larga Vista Subdivision Contract 703155	164,386				164,386
Sewerline Larga Vista Subdivision Contract 703155	927,020				927,020
Facilities/Waterlines Bruni/Oilton Contract 702135	123,100				123,100
Sewer lines El Cenizo Contract 714060	567,306				567,306
Wastewater collection lines	1,349,592				1,349,592
Waterline Correctional Facility CCA	18,866				18,866
Modular Contract 717282	132,620				132,620
Sewerline Construction Systems Contract 717282	86,800				86,800
Waterline Detention Center	442,068				442,068
Total Water and Sewer Lines	3,811,758				3,811,758
Infrastructure					
Larga Vista Water Extension	181,604				181,604
Oilton Elevated Tank	436,062				436,062
Larga Vista Hwy 59 link to 359	170,506				170,506
St Imp & Rio Bravo Civic Center	31,462				31,462
St Imp & Rio Bravo Civic Center-Contract 707081	105,741				105,741
TWDB Colonias Project County/City Interlocal	55,839				55,839
TWDB GO11900 CWTAP Wastewater	1,509,672				1,509,672
TWDB GO11800 EDAP Water	4,374,906				4,374,906
Street Improvement Mirando City	268,076				268,076
Street Improvement Mirando City-Contract 708319	168,835				168,835
Street Improvement Mirando City-Contract 700399	189,817				189,817
Espejo Molina Road Widening-Contract 701941	295,574				295,574
Street Paving-Contract 702691	141,025				141,025
Los Corralitos Water Improvement	18,790				18,790
Espejo Molina-Contract 702691	147,897				147,897
EDA Matching For Extension County/City Interloc	281,748				281,748
Extension of McPherson Road County/City Interloc	612,497				612,497
Community Siren Oilton-Contract 703939	21,108				21,108
Peñitas West Septic Tank	19,824				19,824
Flood & Drainage Facilities Rio Bravo-Contract 70	154,985				154,985
Extension of Del Mar Blvd. County/City Interlocal	200,736				200,736
Street Paving Larga Vista-Contract 703155	552,564				552,564
Subdivision-Contract 703155	181,989				181,989
Drainage-Contract 703110	296,178				296,178
Mangana-Hein Road Contract 714899	624,856				624,856
Street Paving El Pico Road Contract 715105	288,325				288,325

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2010

	Capital and Infrastructure Assets <u>At 9/30/09</u>	<u>Additions</u>	<u>Deductions</u>	<u>Reclassifications and Adjustments</u>	Capital and Infrastructure Assets <u>At 9/30/10</u>
Infrastructure and Environmental Services					
Infrastructure (continued)					
Wormser Road Project County/City Interlocal	104,436				104,436
Street improvements; upgrade base and caliche Tanquesitos I & II; Los Altos Contract 716941	440,000				440,000
Caliche Road Correctional Facility CCA	35,259				35,259
Upgrade Soil Roads Peñitas West Contract 717831	331,402				331,402
Storm Drainage Penitas West Contract 717831	269,962				269,962
Road Improvements Mangana-Hein Road/ Modular Contract 717282	152,378				152,378
Drainage Improvements Mangana-Hein Road/Modular Contract 717282	33,337				33,337
Self Help Ctr Drainage Improvements-Contract 718	96,999				96,999
Bruni/Mirando Paving	28,139				28,139
Storm Drainage	5,460				5,460
3 Webb County Community Centers	21,000				21,000
ROW Acq-Centenarios, Arcos, Fresnos, Nopalitos,	73,585				73,585
Street Easement Acquisition-Contract 721105	520,000				520,000
Rio Bravo Wastewater Treatment Plant	5,379,741				5,379,741
Rio Bravo Waterline Replacement	1,162,558				1,162,558
Rio Bravo Waterline Replacement Repair Erosion I	1,067,508				1,067,508
Rio Bravo Waterline Replacement Phase II		144,523		1,684,221	1,828,744
Old Water Plant Demolition No. 11		863,978			863,978
Water Line Replacement WA #2		410,991			410,991
Rio Bravo Water Treatment Plant	9,631,078				9,631,078
El Cenizo Wastewater Collection System	29,469				29,469
Rio Grande Intake Pump Station & Reservoir Impro	534,643				534,643
Tanquesitos Sewer Facilities	510,000				510,000
TXDOT Rio Bravo Drainage & Paving	3,175,837				3,175,837
TXDot El Cenizo Paving & Drainage	2,302,908				2,302,908
TXDot Mirando Paving & Drainage	361,787				361,787
TXDot Corralitos Paving & Drainage	4,980				4,980
TXDot Bruni Paving & Drainage	670,747				670,747
Carrizo-Wilcox Test Drilling & Pilot Well Program	1,020,331				1,020,331
ORCA Vela Tract Water & Sewer Service		148,995		295,782	444,777
Water Wells Bruni, Mirando, Oilton, & Sta. Teresita		555,969		140,034	696,003
ROW Acquisition	844,795	5,450			850,245
Road Improvements	612,952				612,952
North Communication Tower		330,602		1,300	331,902
Los Corralitos Water Improvements #720889	384,986				384,986
FM 1472/FM 3338 EDAP Contract # 721105	7,952				7,952
Total Infrastructure	41,144,847	2,460,508		2,121,337	45,726,691
Infrastructure and Environmental Services					
Infrastructure in Progress					
Sewerline w/manholes-Contract 720155	78,200				78,200
Puente de la Unidad International Bridge	3,486,115				3,486,115
Water Main (12 in.) between Rio Bravo & El Ceniz	6,830			(6,830)	
Rio Bravo Waterline Replacement Phase II	1,576,257			(1,576,257)	
Rio Bravo and El Cenizo 12in Water Main	30,735			(30,735)	
Old Water Plant Demolition No. 11	70,399			(70,399)	

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2010

	Capital and Infrastructure Assets At 9/30/09	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/10
Infrastructure and Environmental Services					
Infrastructure in Progress (continued)					
Water Wells Bruni, Mirando, Oilton, & Sta. Teresit:	140,034			(140,034)	
Mirando Water Well		24,118			24,118
La Presa Colonia Project	114,538				114,538
Radio Tower Construction at La Presa Subdivision	1,300			(1,300)	
TCDP 722205 Tanquesitos Sewer	9,978				9,978
BCAP D-5 Acres M2400009	100,629	4,474			105,103
BCAP Ranchitos 359	35,204				35,204
BCAP Los Altos Paving & Storm Drainage	122,720	85,903			208,622
Old Milwaukee Paving & Storm Drainage	111,886	56,571			168,457
BCAP Peñitas Project	366,261				366,261
BCAP Tanquecitos 1&2	188,961				188,961
BCAP San Carlos 1 & 2	272,431				272,431
TXDot Peñitas West Paving & Drainage Improveme	102,045				102,045
TXDot Rio Bravo Annex		42,483			42,483
TXDot Peñitas		10,005			10,005
TXDot Ranchitos		12,172			12,172
TXDot Tanquecitos		97,859			97,859
EDA08-88-04040 Rail Bypass	294,000				294,000
RailRoad Bridge #1	673,431				673,431
Lake Casa Blanca Dam Repair	276,457	11,738			288,195
Espejo Molina Road	57,903				57,903
Jennings Road	102,920				102,920
Thiesel Road	36,634				36,634
ORCA Vela Tract Water & Sewer Service	336,782			(295,782)	41,000
Tanquesitos/Sewer Facilities	67,965				67,965
Cuatro Vientos Road Project	258,898				258,898
Mirando Paving Project-Storm Water Drainage	51,961				51,961
Bruni Paving Design Project	47,500				47,500
Mines Rd.: Chupadera Creek to Ambrosia Creek	56,216				56,216
Raices Rd. a mile N of Alamo Rd.: Jaboncillo Cree	5,457				5,457
Callaghan Rd.: Carrizitos Creek 10.6 mi E of IH 35	12,870				12,870
Callaghan Rd.: Carrizitos Creek 10.44 mi E of IH 3	12,870				12,870
Callaghan Rd.: Carrizitos Creek 8.6 mi E of IH 35	4,247				4,247
Wright Road: Tejones Creek	10,296				10,296
Vaquillas Road: Agua Azul 7 mi SE of Hwy 359	5,456				5,456
Espejo-Gates: Canyon Creek 1.2 mi W of US 83 N	4,247				4,247
TXDot ARRA Mangana Hein		25,010			25,010
TXDot ARRA E. Del Mar Blvd.		15,564			15,564
TXDot ARRA Espejo Molina Road		40,376			40,376
Road & Bridge Improvement	46,660	39,828			86,489
Las Tiendas Rd.: Tejones Creek & Santa Isabel Crk	17,736				17,736
Total Infrastructure in Progress	9,195,028	466,100		(2,121,336)	7,539,791
Infrastructure and Environmental Services					
Bridges					
Jennings Road: Culvert at Agua Azul Creek	154,969				154,969
Jennings Road: Culvert at Barrocito Creek	98,210				98,210
La Martinera Rd: Culvert at Br of Jaboncillo Creek	70,004				70,004

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2010

	Capital and Infrastructure Assets At 9/30/09	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/10
Infrastructure and Environmental Services					
Bridges (continued)					
Mangana Hein Rd: Culvert at Br of Becerra Creek	70,137				70,137
Mines Road: Culvert at Branch of Espada Creek	106,641				106,641
Mines Road: Culvert at Branch of Espada Creek	76,648				76,648
San Ignacio Rd: Culvert at Chacon Creek	122,808				122,808
Mangana Hein Rd: Culvert at Dolores Creek	327,969				327,969
Mangana Hein Rd: Culvert at Draw	80,156				80,156
Mines Road: Culvert at Pinto Creek	130,050				130,050
Lincoln Road: Steel Girder at Becerra Creek	13,663				13,663
Mangana Hein Rd: Steel Girder at Becerra Creek	9,298				9,298
Mines Rd: Steel Girder at Chupadora Creek	9,909				9,909
Lincoln Road: Steel Girder at Salado Creek	15,743				15,743
Mines Rd: Steel Girder at San Ambrosia Creek	10,544				10,544
Espejo-Gates Rd.: Steel Girder at Venzuela Creek	7,032				7,032
Espejo-Gates Rd.: Steel Girder at Venzuela Crk R	5,224				5,224
Aguilares Road: Timber Stringer at Agua Azul Cree	16,934				16,934
Callaghan Road: Timber Stringer at Becerra Creek	12,778				12,778
Eistetter Road: Timber Stringer at Br of Dolores Cr	7,315				7,315
Alamo Road: Timber Stringer at Br of Jaboncillo C	53,106				53,106
Las Tiendas Rd.: Timber Stringer at Br of Santa Isa	7,837				7,837
Las Tiendas Rd.: Timber Stringer at Br of Santa Isa	10,483				10,483
La Martinera Rd.: Timber Stringer at Br of Venado	13,117				13,117
Callaghan Rd.: Timber Stringer at Br of Carrizitos C	11,595				11,595
Callaghan Rd.: Timber Stringer at Br of Carrizitos C	9,783				9,783
Callaghan Rd.: Timber Stringer at Br of Carrizitos C	18,446				18,446
Callaghan Rd.: Timber Stringer at Br of Carrizitos C	9,077				9,077
Callaghan Rd.: Timber Stringer at Br of Carrizitos C	11,693				11,693
Callaghan Rd.: Timber Stringer at Br of Carrizitos C	144,223				144,223
Callaghan Rd.: Timber Stringer at Br of Carrizitos C	12,603				12,603
Mines Rd.: Timber Stringer at Br of Espada Creek	26,182				26,182
Mines Rd.: Timber Stringer at Br of Espada Creek	13,358				13,358
Raices Rd.: Timber Stringer at Br of Jaboncillo Crk	17,499				17,499
Raices Rd.: Timber Stringer at Br of Raices Creek	53,084				53,084
Lincoln Rd.: Timber Stringer at Br of Salado Creek	12,708				12,708
Jordan Ranch Rd: Timber Stringer at Br of San Juar	12,674				12,674
Las Tiendas Rd.: Timber Stringer at Br of Tejones C	14,529				14,529
Callaghan Rd.: Timber Stringer at Br of Venado Crk	8,928				8,928
Espejo-Gates Rd.: Timber Stringer at Canyon Creek	8,928				8,928
Callaghan Rd.: Timber Stringer at Carrizitos Creek	18,950				18,950
Eistetter Road: Timber Stringer at Dolores Creek	142,666				142,666
La Martinera Rd.: Timber Stringer at Dolores Creek	32,780				32,780
Eistetter Rd.: Timber Stringer at Dolores Crk Relief	7,315				7,315
Mines Rd.: Timber Stringer at Espada Creek	19,799				19,799
Raices Rd.: Timber Stringer at Mesteno Creek	18,214				18,214
Las Tiendas Rd.: Timber Stringer at Palito Blanco /	8,712				8,712
Rubios Rd.: Timber Stringer at San Juanito Creek	100,051				100,051
Las Tiendas Road.: Timber Stringer at Tejones Cree	9,505				9,505
Wright Road: Timber Stringer at Tejones Creek	12,885				12,885
Total Bridges	2,186,762				2,186,762

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2010

	Capital and Infrastructure Assets <u>At 9/30/09</u>	<u>Additions</u>	<u>Deductions</u>	<u>Reclassifications and Adjustments</u>	Capital and Infrastructure Assets <u>At 9/30/10</u>
Infrastructure and Environmental Services					
Paved Roads					
Espejo-Molina Road	1,011,387				1,011,387
East Del Mar Boulevard/San Ignacio Road	12,433				12,433
Mangana-Hein Road	1,696,436				1,696,436
Jennings	1,944,389				1,944,389
Community - Augilares	72,552				72,552
Community - Oilton City	480,145				480,145
Community - Mirando City	406,290				406,290
Community - Bruni	493,353				493,353
Penitas West Drive	502,112				502,112
Colonias, Network 3 - Inter Comm Ind Pk	683,069				683,069
Colonias, Network 4 - Pinto Valle Ind Pk	490,956				490,956
Colonias, Network 6 - Botines	254,785				254,785
Road Upgrade	872,179	92,121			964,300
Total Paved Roads	8,920,085	92,121			9,012,206
Caliche Roads					
Mangana-Hein Road	618,131				618,131
Wormser Road	670,515				670,515
Jennings	544,794				544,794
Jordan Road	104,768				104,768
J. C. Perez Road	1,833,440				1,833,440
Lincoln-Nicholson road	83,814				83,814
Magnolia	240,966				240,966
Mills-Bennet	52,384				52,384
Moreno	115,245				115,245
Pescadito	209,536				209,536
Pintas Adami S	220,013				220,013
Rubio Road	324,781				324,781
San Pablo	429,549				429,549
Santo Nino	251,443				251,443
Superior	1,278,170				1,278,170
Vaquillas	1,948,685				1,948,685
Welhousen Road	34,481				34,481
Wilson	869,574				869,574
Wormser Road	2,776,352				2,776,352
Colonias, Network 1-Colorado Acres,etc.	188,582				188,582
Colonias, Network 2- Pueblo Nuevo	73,338				73,338
Colonias, Network 5 - D-5 Acres	62,861				62,861
Community - Augilares	83,814				83,814
Community - Oilton City	115,245				115,245
Community - Mirando City	261,920				261,920
Webb	52,384				52,384
Alamo Road	1,980,115				1,980,115
Callaghan Road	880,051				880,051
Chapote-Mesas	3,101,133				3,101,133
Eagle Pass	1,435,322				1,435,322
Espejo-Gates	1,037,203				1,037,203
Galvan	1,121,018				1,121,018

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2010

	Capital and Infrastructure Assets At 9/30/09	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/10
Infrastructure and Environmental Services					
Caliche Roads (continued)					
Jefferies	1,037,203				1,037,203
Las Tiendas	157,152				157,152
Penitas West Drive	52,384				52,384
Phelps	209,536				209,536
San Juan	31,430				31,430
Webb	565,747				565,747
Colonias, Network 4 - Pinto Valle Ind Pk	345,734				345,734
Colonias, Network 6 - Botines	94,291				94,291
Road Upgrade	969,354	370,827			1,340,181
Total Caliche Roads	26,462,458	370,827			26,833,285
Dirt Roads					
Pintas Adami S	18,334				18,334
Community - Oilton City	7,858				7,858
Community - Bruni	31,430				31,430
Webb	10,477				10,477
Alamo Road	141,437				141,437
Callaghan Road	26,192				26,192
Martina	199,059				199,059
Pintas Adami N	178,106				178,106
Raices Road	172,867				172,867
San Juan	62,861				62,861
Webb	57,622				57,622
Zamora	78,576				78,576
Total Dirt Roads	984,819				984,819
Dam					
Lake Casa Blanca Dam	2,523,069				2,523,069
Total Dams	2,523,069				2,523,069
Cattle Guards					
31 County Roads	71,968				71,968
Total Cattle Guards	71,968				71,968
Culverts					
34 County Roads	33,410				33,410
Total Culverts	33,410				33,410
Total Infrastructure and Environmental Services	105,545,069	3,522,872	160,217		108,907,724
Total Governmental Funds Capital Assets	237,712,053	10,361,292	160,217		247,913,130

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STATISTICAL SECTION

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

<u>Contents</u>	<u>Page</u>
Financial Trends	530
<i>These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.</i>	
Revenue Capacity	535
<i>These schedules contain information to help the reader assess the county's most significant local revenue source, the property tax.</i>	
Debt Capacity	539
<i>These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	544
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place.</i>	
Operating Information	546
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The county implemented GASB Statement 34 in 2002; schedules presenting government-wide information beginning in that year.

WEBB COUNTY, TEXAS
 Net Assets by Component
 Last Nine Fiscal Years
 (accrual basis of accounting)
 (amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007	2008	2009	2010
Governmental activities									
Invested in capital assets, net of related debt	\$ 32,855,945	\$ 18,786,976	\$ 29,799,643	\$ 41,560,728	\$ 38,299,037	\$ 53,210,956	\$ 58,808,268	\$ 65,271,102	\$ 74,261,362
Restricted	25,771,854	24,871,359	27,977,633	24,910,759	32,891,275	26,825,485	24,716,158	19,107,614	15,269,483
Unrestricted	11,996,741	21,222,593	15,490,884	19,121,997	20,950,298	22,068,632	24,234,470	25,871,767	235,763,56
Total governmental activities net assets	\$ 70,624,540	\$ 64,880,928	\$ 73,268,160	\$ 85,593,484	\$ 92,140,610	\$ 102,105,073	\$ 107,758,896	\$ 110,250,483	\$ 113,107,201
Business-type activities									
Invested in capital assets, net of related debt	\$ 355,799	\$ 362,622	\$ 342,154	\$ 176,889	\$ 3,618,563	\$ 4,785,698	\$ 5,139,928	\$ 7,144,647	\$ 7,463,878
Restricted	-	-	-	351,933	409,374	440,423	465,055	669,821	588,084
Unrestricted	114,052	(19,522)	37,949	(36,414)	(56,722)	99,743	(545,597)	(1,729,805)	(2,157,197)
Total business-type activities net assets	\$ 469,851	\$ 343,100	\$ 380,103	\$ 492,408	\$ 3,971,215	\$ 5,325,864	\$ 5,059,386	\$ 6,084,663	\$ 5,894,765

Source: Webb County Financial Records

WEBB COUNTY, TEXAS
Changes in Net Assets
Last Nine Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007	2008	2009	2010
Expenses									
Governmental activities:									
General Government	\$ 11,947,403	\$ 13,487,391	\$ 14,585,966	\$ 15,830,470	\$ 17,296,207	\$ 18,549,088	\$ 18,796,914	\$ 19,529,349	\$ 18,948,883
Public Safety	7,438,934	7,985,078	8,856,552	9,947,515	10,935,866	12,788,004	15,465,583	14,718,686	16,125,721
Justice System	15,107,757	18,844,056	19,318,933	22,536,903	22,456,105	23,113,185	24,063,994	25,812,412	28,545,284
Health and Human Services	15,097,668	17,294,894	15,474,538	17,015,316	16,877,807	17,248,300	17,247,443	19,079,091	22,634,805
Infrastructure and Environmental	5,657,948	7,833,265	6,467,850	6,411,532	6,585,998	7,490,018	7,977,061	7,939,826	7,579,992
Correction and Rehabilitation	11,352,329	12,414,986	12,347,364	13,232,571	13,601,562	15,350,489	15,682,656	17,550,908	17,278,819
Community and Economic Development	2,476,400	1,972,546	1,568,358	2,230,306	2,798,769	2,225,553	3,293,474	3,185,279	3,646,297
Interest on long-term debt	2,747,740	3,169,359	3,366,033	3,107,381	3,198,673	3,540,440	3,317,538	3,084,044	2,892,291
Total governmental activities expenses	71,826,179	83,001,575	81,985,594	90,311,994	93,750,987	100,305,077	105,844,663	110,899,595	117,652,092
Business-type activities:									
Webb County Water Utility	1,084,617	1,244,183	1,323,342	1,393,392	1,736,292	1,955,990	2,296,751	2,261,606	2,267,954
Casa Blanca Golf Course	-	-	-	-	-	-	-	921,017	885,247
Total business-type activities expenses	1,084,617	1,244,183	1,323,342	1,393,392	1,736,292	1,955,990	2,296,751	3,182,623	3,153,201
Total primary government expenses	\$ 72,910,796	\$ 84,245,758	\$ 83,308,936	\$ 91,705,386	\$ 95,487,279	\$ 102,261,067	\$ 108,141,414	\$ 114,082,218	\$ 120,805,293
Program Revenues									
Governmental activities:									
Charges for services:									
General government	\$ 1,490,934	\$ 1,310,441	\$ 1,724,984	\$ 1,865,953	\$ 2,087,046	\$ 2,047,691	\$ 2,075,547	\$ 3,187,764	\$ 2,272,797
Public Safety	593,028	887,485	752,440	483,137	3,134,551	1,207,317	3,855,435	2,050,776	4,717,582
Justice System	2,949,920	3,892,530	4,050,226	5,160,264	4,660,414	3,207,518	3,220,321	4,211,504	4,298,777
Health and Human Services	274,726	119,113	-	-	238,969	296,884	423,388	102,359	34,567
Infrastructure and Environmental	2,960,105	3,859,304	4,245,733	4,363,782	4,235,115	4,630,919	4,803,492	4,375,586	3,923,133
Correction and Rehabilitation	120,715	277,595	184,570	611,765	126,668	60,894	25,795	5,033	127,230
Community and Economic Development	431,640	405,177	-	-	-	-	-	-	-
Operation grants and contributions	25,328,735	26,261,519	23,607,496	25,379,296	25,210,288	24,633,216	25,640,352	25,354,360	32,770,275
Capital grants and contributions	1,799,079	1,163,185	7,451,285	10,683,665	6,076,953	2,605,997	2,037,104	2,298,073	1,916,664
Total governmental activities program revenues	35,948,882	38,176,349	42,016,734	48,547,862	45,770,004	38,690,436	42,081,434	41,585,455	50,061,025
Business-type activities:									
Charges for services:									
Webb County Water Utility	1,036,726	1,113,618	1,333,923	1,363,536	1,346,221	1,399,393	1,498,471	1,749,499	1,835,983
Casa Blanca Golf Course	-	-	-	-	-	-	-	685,272	651,090
Total business-type activities program revenues	1,036,726	1,113,618	1,333,923	1,363,536	1,346,221	1,399,393	1,498,471	2,434,771	2,487,073
Total primary government program revenues	\$ 36,985,608	\$ 39,289,967	\$ 43,350,657	\$ 49,911,398	\$ 47,116,225	\$ 40,089,829	\$ 43,579,905	\$ 44,020,226	\$ 52,548,098
Net (expense)/revenue									
Governmental activities	\$ (35,877,297)	\$ (44,825,226)	\$ (39,968,860)	\$ (41,764,132)	\$ (47,980,983)	\$ (61,614,641)	\$ (63,763,229)	\$ (69,314,140)	\$ (67,591,067)
Business-type activities	(47,891)	(130,565)	10,581	(29,856)	(390,071)	(11,011)	(798,280)	(747,852)	(666,128)
Total primary government net expense	\$ (35,925,188)	\$ (44,955,791)	\$ (39,958,279)	\$ (41,793,988)	\$ (48,371,054)	\$ (61,625,652)	\$ (64,561,509)	\$ (70,061,992)	\$ (68,257,195)
General Revenues and Other Changes in Net Assets									
Governmental activities:									
Taxes									
Property taxes, levied for general purposes	\$ 24,583,580	\$ 27,139,320	\$ 29,170,785	\$ 32,727,988	\$ 36,116,290	\$ 44,138,959	\$ 45,145,606	\$ 50,006,144	\$ 48,775,967
Property taxes, levied for debt service	4,791,623	5,870,697	6,726,196	5,946,478	6,294,045	7,017,997	6,788,531	7,646,116	7,637,109
Hotel/Motel occupancy tax	382,440	362,359	403,075	394,955	500,761	480,210	469,252	388,876	414,277
Sales and miscellaneous tax	8,750,844	9,329,331	10,075,329	11,172,137	11,718,938	13,144,123	13,198,474	11,960,011	12,128,831
Unrestricted investment earnings	780,396	659,878	728,513	1,466,724	2,469,470	3,455,986	2,117,842	499,529	235,330
Miscellaneous	2,121,128	2,661,652	1,503,272	1,464,963	1,718,943	3,799,842	2,311,382	2,072,857	1,667,492
Special Item - gain (loss) on sale of asset	(55,160)	-	-	-	-	-	(220,149)	-	-
Transfers	-	467,138	(7,044)	(80,000)	(166,414)	(282,260)	(469,743)	(2,331,794)	(474,950)
Total governmental activities	41,354,851	46,490,375	48,600,126	53,093,245	58,652,033	71,754,857	69,341,195	70,241,739	70,384,056
Business-type activities:									
Unrestricted investment earnings	41,215	24,994	26,422	59,509	58,978	47,478	54,618	11,165	1,281
Miscellaneous	-	-	-	-	-	-	7,440	-	-
Transfers	54,652	32,862	-	80,000	166,414	282,260	469,743	2,331,794	474,950
Total business-type activities	95,867	57,856	26,422	139,509	225,392	329,738	531,801	2,342,959	476,231
Total primary government	\$ 41,450,718	\$ 46,548,231	\$ 48,626,548	\$ 53,232,754	\$ 58,877,425	\$ 72,084,595	\$ 69,872,996	\$ 72,584,698	\$ 70,860,287
Change in Net Assets									
Governmental activities	\$ 5,477,554	\$ 1,665,149	\$ 8,631,266	\$ 11,329,113	\$ 10,671,050	\$ 10,140,216	\$ 5,577,966	\$ 927,599	\$ 2,792,989
Business-type activities	47,976	(72,709)	37,003	109,653	(164,679)	318,727	(266,479)	1,595,107	(189,897)
Total primary government	\$ 5,525,530	\$ 1,592,440	\$ 8,668,269	\$ 11,438,766	\$ 10,506,371	\$ 10,458,943	\$ 5,311,487	\$ 2,522,706	\$ 2,603,092

Source: Webb County Financial Records

WEBB COUNTY, TEXAS
Governmental Activities Tax Revenues by Source
Last Nine Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Property taxes, levied for general purposes	\$ 24,583,580	\$ 27,139,320	\$ 29,170,785	\$ 32,727,988	\$ 36,116,290	\$ 44,138,959	\$ 45,145,606	\$ 50,006,144	\$ 48,775,967
Property taxes, levied for debt service	4,791,623	5,870,697	6,726,196	5,946,478	6,294,045	7,017,997	6,788,531	7,646,116	7,637,109
Hotel Motel occupancy tax	382,440	362,359	403,075	394,955	500,761	480,210	469,252	388,876	414,277
Sales and miscellaneous tax	8,750,844	9,329,331	10,075,329	11,172,137	11,718,938	13,144,123	13,198,474	11,960,011	12,128,831
Total Taxes	\$ 38,508,487	\$ 42,701,707	\$ 46,375,385	\$ 50,241,558	\$ 54,630,034	\$ 64,781,289	\$ 65,601,863	\$ 70,001,147	\$ 68,956,184

Source: Webb County Financial Records

WEBB COUNTY, TEXAS
Fund Balances of Governmental Funds
Last Nine Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Fund									
Reserved	\$ 122,642	\$ 136,550	\$ 145,103	\$ 893,492	\$ 200,271	\$ 188,155	\$ 183,688	\$ 211,656	\$ 192,223
Unreserved	8,839,902	7,401,456	8,658,971	9,209,024	11,731,590	11,937,403	12,427,059	12,819,406	12,645,850
Total general fund	<u>\$ 8,962,544</u>	<u>\$ 7,538,006</u>	<u>\$ 8,804,074</u>	<u>\$ 10,102,516</u>	<u>\$ 11,931,861</u>	<u>\$ 12,125,558</u>	<u>\$ 12,610,747</u>	<u>\$ 13,031,062</u>	<u>\$ 12,838,073</u>
All other governmental funds									
Reserved	\$ 17,864,783	\$ 26,436,242	\$ 24,855,738	\$ 27,873,477	\$ 24,080,205	\$ 33,059,300	\$ 26,620,148	\$ 23,868,548	\$ 18,962,169
Unreserved, reported in:									
Special revenue funds			784,125	(745,139)	1,662,955	(432,211)	559,451	(1,126,561)	521,949
Debt service funds		(299,193)	25,031	278,833	358,038	218,279	(459,215)	129,166	882,375
Capital projects funds		(2,202,361)	2,327,741	(3,333,227)	6,311,934	(6,370,556)	(2,602,587)	(3,763,539)	(5,112,271)
Other purposes	8,568,221	1,166,134							
Total all other governmental funds	<u>\$ 26,433,004</u>	<u>\$ 25,100,822</u>	<u>\$ 27,992,635</u>	<u>\$ 24,073,944</u>	<u>\$ 32,413,132</u>	<u>\$ 26,474,812</u>	<u>\$ 24,117,797</u>	<u>\$ 19,107,614</u>	<u>\$ 15,254,222</u>

Source: Webb County Financial Records

WEBB COUNTY, TEXAS
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Revenues										
Property Taxes	\$25,730,972	\$29,002,885	\$32,960,407	\$35,593,818	\$ 38,680,452	\$ 42,602,079	\$ 50,892,084	\$ 51,554,513	\$ 56,535,152	\$ 56,579,719
Sales and miscellaneous taxes	8,917,670	9,227,402	9,518,565	10,374,607	11,370,735	12,963,695	13,634,036	13,663,785	12,503,752	12,376,533
Fees and fines	2,341,199	1,764,888	2,677,122	2,907,711	2,588,700	4,716,143	3,111,677	5,940,378	3,848,766	5,968,540
Intergovernmental	22,282,867	24,227,376	24,213,809	28,756,435	32,681,476	28,342,298	24,156,839	23,951,278	24,284,319	30,866,455
Charges for services	6,099,254	6,485,348	7,039,020	6,956,398	6,963,601	7,839,634	8,114,493	8,087,445	8,913,026	7,856,131
Investments earnings	1,789,819	732,233	615,371	689,360	1,377,169	2,259,388	3,210,672	1,931,921	443,239	192,728
Miscellaneous	4,499,613	2,111,706	1,968,615	1,457,279	1,275,858	1,328,123	3,694,845	2,489,064	2,074,404	1,610,081
Grant matching	710,893	2,894,614	3,288,144	3,143,713	3,261,481	3,059,526	3,186,252	3,661,407	3,319,921	3,685,210
Total revenues	72,372,287	76,446,452	82,281,053	89,879,321	98,199,472	103,110,886	110,000,898	111,279,791	111,922,579	119,135,397
Expenditures										
General government	11,343,374	11,293,853	12,998,547	13,408,467	14,421,161	16,215,203	17,457,169	17,452,168	18,107,613	16,998,611
Public safety	-	7,449,128	8,269,866	8,572,270	9,873,737	10,599,609	12,216,432	14,899,950	13,916,789	14,637,195
Justice system	30,389,114	14,905,219	17,646,327	18,396,904	18,580,003	20,058,672	21,836,485	23,770,069	25,544,922	25,956,577
Health and human services	15,621,785	15,178,077	17,299,315	15,293,205	16,531,983	16,626,241	16,928,102	17,164,955	18,674,561	21,066,011
Infrastructure and environmental services	3,449,717	4,398,729	4,596,281	4,961,302	4,795,396	5,675,688	5,962,380	6,803,890	6,534,337	6,819,273
Correction and rehabilitation	-	11,231,224	12,223,347	12,078,871	12,469,715	13,289,776	15,070,883	15,571,285	15,920,904	16,514,996
Community and economic development	-	2,042,850	2,165,710	1,178,167	1,976,793	2,410,854	2,204,609	2,816,408	2,670,385	4,170,801
Capital outlay	16,391,194	10,636,860	4,957,019	16,112,501	17,311,305	12,880,148	17,950,046	12,278,391	6,744,812	9,898,351
Debt service										
Principal	1,900,000	2,425,692	3,438,462	3,565,869	3,382,913	3,617,237	4,085,374	4,567,088	4,903,717	4,990,210
Interest and other charges	3,090,758	2,667,246	3,071,267	3,443,740	3,110,590	3,301,728	3,461,165	2,913,361	3,010,416	2,824,413
Payment to escrow agent	-	-	85,554	-	202,066	-	-	436,629	-	-
Bond issuance costs	-	-	-	-	-	-	30,000	192,447	-	-
Total expenditures	\$82,185,942	\$82,228,878	\$86,751,695	\$97,011,296	\$102,655,662	\$104,675,156	\$117,202,645	\$118,866,641	\$116,028,456	\$123,876,438
Excess of revenues	(9,813,655)	(5,782,426)	(4,470,642)	(7,131,975)	(4,456,190)	(1,564,270)	(7,201,747)	(7,586,850)	(4,105,877)	(4,741,041)
Other financing sources (uses)										
Transfer in	3,972,638	1,034,118	1,717,166	2,266,404	5,438,940	2,034,902	6,981,872	2,679,280	1,565,014	6,287,546
Transfer out	(3,217,660)	(1,088,770)	(1,250,028)	(1,476,403)	(4,951,329)	(2,001,316)	(7,139,133)	(2,865,302)	(1,827,944)	(5,762,496)
Refunding bonds issued										
Bonds issued	8,958,000	15,600,000	12,610,000	10,588,000	12,716,562	11,684,974	-	-	-	-
Premium on bonds issued	-	-	430,011	65,259	776,633	-	1,680,000	20,790,000	-	-
Discount on bonds issued	-	-	-	-	-	(61,863)	-	-	-	-
Payments to refunded bond escrow agent	-	-	(12,823,613)	-	(13,240,188)	-	-	(15,011,513)	-	-
Capital leases	863,898	-	1,013,240	-	-	37,790	-	-	-	329,067
Proceeds of capital leases	-	858,609	-	-	-	-	-	-	-	-
Proceeds from sale of equipment	-	10,811	-	83,129	57,355	9,489	6,620	8,920	220	5,420
	10,576,876	16,414,768	1,696,776	11,526,389	797,973	11,703,976	1,529,359	5,601,385	(262,710)	859,537
Net change in fund balance	\$ 763,221	\$10,632,342	\$ (2,773,866)	\$ 4,394,414	\$ (3,658,217)	\$ 10,139,706	\$ (5,672,388)	\$ (1,985,465)	\$ (4,368,587)	\$ (3,881,504)
Debt service as a percentage of noncapital	7.6%	7.1%	8.0%	8.7%	7.6%	7.5%	7.6%	7.0%	7.2%	6.9%

WEBB COUNTY, TEXAS
General Governmental Tax Revenues by Source
Last Eight Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year							
	2003	2004	2005	2006	2007	2008	2009	2010
Property Taxes	\$ 32,960,407	\$ 35,593,818	\$ 38,680,452	\$ 42,602,079	\$ 50,892,084	\$ 51,554,513	\$ 56,535,152	\$ 56,579,719
Sales and miscellaneous taxes	9,518,565	10,374,607	11,370,735	12,963,695	13,634,036	13,663,785	12,503,752	12,376,533
Total Taxes	\$ 42,478,972	\$ 45,968,425	\$ 50,051,187	\$ 55,565,774	\$ 64,526,120	\$ 65,218,298	\$ 69,038,904	\$ 68,956,252

Source: Webb County Financial Records

WEBB COUNTY, TEXAS
Assessed Value and Estimated Actual of Taxable Property
Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Years	Real Property	Personal Property	Less Exemptions (a)	Total Taxable Assessed Value	Total Direct Tax Rate
2001	5,904,237	955,006	1,102,285	5,756,958	0.445223
2002	6,544,813	1,098,278	1,155,710	6,487,381	0.457923
2003	7,429,454	1,106,499	1,234,801	7,301,152	0.457923
2004	7,809,157	1,169,230	1,319,391	7,658,995	0.437923
2005	8,846,819	1,225,007	1,339,753	8,732,073	0.437923
2006	9,806,299	1,253,480	1,391,827	9,667,952	0.420055
2007	12,263,445	1,359,137	1,579,228	12,043,354	0.420055
2008	12,507,070	1,490,470	1,677,469	12,320,071	0.420055
2009	13,908,830	1,660,663	1,942,903	13,626,590	0.420055
2010	13,862,955	1,704,356	2,026,475	13,540,836	0.420055

(a) Exemptions are primarily made up of the homestead property exemption of approximately 21%

Source: Webb County Appraisal District

Note: Property in the county is reassessed each year. Property is assessed at actual value; therefore, the assessed values are equal to actual value. Tax rates are per \$100 of assessed value.

WEBB COUNTY, TEXAS
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

Tax Rates *

Name	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Webb County	0.44522	0.45792	0.45792	0.43792	0.43792	0.42006	0.42006	0.42006	0.42006	0.42006
Laredo Community College	0.21665	0.22650	0.23600	0.23600	0.23371	0.23050	0.22220	0.22110	0.22720	0.23812
Webb County Drainage Dist.#1	0.12620	0.11000	0.10940	0.10600	0.10600	0.09197	0.07867	0.06625	0.06411	0.06417

School Districts

Laredo I.S.D.	1.42600	1.50271	1.50271	1.47411	1.55411	1.49551	1.27400	1.27400	1.27400	1.27400
Mirando I.S.D.	1.50000	0.54029	1.50000	1.50000	0.00000	0.00000	0.00000	0.00000	0.00000 **	0.00000
United I.S.D.	1.42687	1.47687	1.47687	1.52687	1.60687	1.47436	1.18487	1.18487	1.19486	1.19486
Webb Consolidated I.S.D.	0.90454	0.80000	1.20000	1.02647	1.20738	1.09190	0.84777	0.85427	0.84753	0.84630

Cities and Towns

City of El Cenizo	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
City of Laredo	0.57636	0.63053	0.64176	0.63700	0.63700	0.63700	0.63700	0.63700	0.63700	0.63700
City of Rio Bravo	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000

Tax Levies

Name	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Webb County	28,877,392	33,424,545	35,073,016	38,284,553	42,351,341	50,623,052	51,752,884	55,559,866	56,069,370	57,474,928
Laredo Community College	11,215,837	12,892,422	14,540,002	16,320,700	17,727,308	19,720,017	21,192,705	23,297,634	24,304,862	25,422,145
Webb County Drainage Dist.#1	65,326	71,889	79,812	88,819	132,457	160,751	190,827	213,898	223,986	229,258

School Districts

Laredo I.S.D.	18,828,677	20,378,959	21,344,510	24,426,783	26,644,992	27,671,836	25,966,124	27,408,723	27,210,755	27,078,969
Mirando I.S.D.	315,314	565,865	1,108,648	1,070,071	-	-	-	-	-	-
United I.S.D.	57,959,460	66,951,115	72,156,593	83,821,422	100,665,114	113,168,711	95,866,850	108,147,626	111,038,081	112,407,770
Webb Consolidated I.S.D.	5,990,000	6,546,527	9,607,644	9,968,581	13,931,340	20,767,720	13,127,962	14,329,438	12,207,972	12,528,578

Cities and Towns

City of El Cenizo	91,111	86,984	91,308	98,059	105,939	123,817	130,923	157,672	167,357	159,841
City of Laredo	29,221,694	35,010,831	38,455,159	43,209,681	47,466,861	53,559,195	59,584,704	65,642,009	66,926,927	67,184,974
City of Rio Bravo	217,597	191,443	187,031	220,653	235,085	278,749	287,185	333,983	326,317	319,692

*Per \$100 of Assessed Value
Source: Webb County Appraisal District

**Mirando I.S.D. Annexed by Webb Consolidated I.S.D.

WEBB COUNTY, TEXAS
Principal Property Taxpayers
September 30, 2010
(amounts expressed in thousands)

Taxpayer	2010			2001		
	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Conoco Phillips Company	\$ 659,087	1	4.84 %	\$ 327,369	1	5.69 %
Rosetta Resources	162,465	2	1.19			
Lewis Petroleum Properties Inc.	154,732	3	1.14			
EOG Resources Inc/Min Accts	138,473	4	1.02	\$ 88,289	2	1.15
Laredo Texas Hospital Co. LP	102,046	5	0.75			
Killam Oil Company LTD	101,936	6	0.75	37,663	8	0.39
AEP Texas Central Company	87,805	7	0.64	60,599	3	0.50
Chevron USA Inc	81,121	8	0.60	57,218	4	0.99
Forest Oil Corporation	61,361	9	0.45			
The Geo Group Inc.	53,005	10	0.39			
Columbus Energy Corp.				52,029	5	0.90
Michael Petroleum Corp.				44,858	6	0.78
Southwestern Bell Telephone Co.				40,598	7	0.71
Bruni Mineral Trust #2				32,010	9	0.49
Killam Ind. Dev. Partnership Ltd.				28,394	10	0.49
Total	\$ 1,602,030		11.77 %	\$ 769,025		12.09 %

(1) Webb County Appraisal District.

WEBB COUNTY, TEXAS
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended September 30	Taxes Levied for the Fiscal Year	Total Adjusted Levy (A)	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Original Levy		Amount (B)	Percentage of Adjusted Levy
2001	26,124,397	26,124,397	23,933,599	91.61%	2,005,029	\$ 25,938,628	99.29%
2002	28,997,816	28,997,816	27,063,356	93.33%	1,734,282	\$ 28,797,638	99.31%
2003	33,424,470	33,424,470	31,157,950	93.22%	2,032,190	\$ 33,190,140	99.30%
2004	34,939,359	34,939,359	33,245,779	95.15%	1,372,875	\$ 34,618,654	99.08%
2005	38,180,095	38,180,095	36,193,057	94.80%	1,626,347	\$ 37,819,404	99.06%
2006	42,345,265	42,345,265	40,748,991	96.23%	1,247,928	\$ 41,996,919	99.18%
2007	50,333,188	50,333,188	48,633,646	96.62%	1,299,283	\$ 49,932,930	99.20%
2008	51,718,832	51,718,832	50,091,111	96.85%	1,097,014	\$ 51,188,124	98.97%
2009	57,250,265	57,250,265	55,198,927	96.42%	1,165,359	\$ 56,364,286	98.45%
2010	56,835,964	56,835,964	54,557,865	95.99%	-	\$ 54,557,865	95.99%

(A) Webb County Tax Office; based on 100% valuation.

A collection rate between 92% to 97% is anticipated in the current year with the 8% to 3% anticipated in subsequent years.

(B) Includes current tax collections, delinquent taxes collected.

WEEB COUNTY, TEXAS

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

(amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities			Business-Type Activities				Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
	General Obligation Bonds	Tax Notes	Capital Leases	Revolving Loans	Water & Sewer Bonds	General Obligation Bonds	Capital Leases			
2001	48,963,413	-	796,599	1,097,815	1,958,000	2,816,587	-	55,632,414	1.72%	276
2002	62,677,043	-	1,268,406	970,558	1,958,000	2,762,958	-	69,636,965	2.02%	334
2003	59,838,530	-	1,724,553	710,466	1,950,000	2,707,291	-	66,930,840	1.84%	311
2004	67,162,154	-	1,044,150	843,520	3,620,000	2,639,703	-	75,309,527	1.94%	340
2005	64,554,653	-	679,620	570,281	3,580,000	2,577,119	-	71,961,673	1.70%	314
2006	73,035,222	-	403,634	426,157	3,520,000	3,212,766	-	80,597,779	1.69%	340
2007	69,194,068	1,680,000	320,591	275,754	3,430,000	3,089,017	-	77,989,430	1.57%	319
2008	70,910,741	2,385,000	239,323	120,106	3,320,000	3,597,141	-	80,572,311	1.50%	322
2009	65,747,336	1,920,000	187,569	-	3,165,000	4,298,801	467,506	75,786,212	N/A	302
2010	61,385,166	1,435,000	412,134	-	2,990,000	3,896,972	363,526	70,482,798	N/A	274

Note: Details regarding the County 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.

WEBB COUNTY, TEXAS
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

Fiscal Year	Refunding Bonds	Limited Tax Bonds	Tax Notes	Certificates of Obligation	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value ¹ of Property	Percentage of Personal Income	Per Capita ²
2001	16,060	6,785	-	28,935	452	51,328	0.89%	1.59%	255.04
2002	15,135	17,815	-	29,727	549	62,128	0.96%	1.81%	297.83
2003	20,235	11,215	-	28,673	279	59,844	0.82%	1.65%	278.00
2004	19,460	10,510	-	37,400	304	67,067	0.88%	1.73%	302.52
2005	30,832	10,095	-	23,736	582	64,081	0.73%	1.52%	279.36
2006	29,242	9,670	-	34,274	941	72,245	0.75%	1.51%	304.89
2007	27,465	9,154	1,680	32,575	1,159	69,715	0.58%	1.41%	284.83
2008	32,210	7,155	2,408	31,522	700	72,596	0.59%	1.35%	290.22
2009	29,594	6,680	1,936	29,456	986	66,680	0.49%	Not Available	265.56
2010	27,356	6,190	1,445	27,828	1,868	60,952	0.45%	Not Available	236.62

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

¹ See the schedule of Assessed Value and Estimated Actual Value of Taxable Property.

² Population data can be found in the Schedule of Demographic and Economic Statistics.

WEBB COUNTY, TEXAS
Direct and Overlapping Governmental Activities Debt (A)
As of September 30, 2010
(amounts expressed in thousands)

<u>Governmental Subdivision</u>	<u>Net As Of</u>	<u>Amount</u>	<u>Applicable to County</u>	<u>Debt Amount</u>
Direct:				
Webb County	30-Sep-10	\$ 61,385	100%	\$ 61,385
Total Direct		<u>61,385</u>		<u>61,385</u>
Overlapping:				
Special Districts				
Laredo Community College	31-Aug-10	177,219	100%	177,219
Total Special Districts		<u>177,219</u>		<u>177,219</u>
City				
City of Laredo	30-Sep-10	187,936	100%	187,936
City of Rio Bravo	30-Sep-10		100%	-
City of El Ceinizo	30-Sep-10			-
Total City		<u>187,936</u>		<u>187,936</u>
School Districts				
Laredo I.S.D.	31-Aug-10	223,479	100%	223,479
Mirando City I.S.D.	31-Aug-10	-	100%	-
United I.S.D.	31-Aug-10	306,424	100%	306,424
Webb Consolidated I.S.D.	31-Aug-10	3,078	100%	3,078
Total School Districts		<u>532,982</u>		<u>532,982</u>
Total Overlapping		<u>898,137</u>		<u>898,137</u>
Total Direct and Indirect Overlapping Debt		<u>\$ 959,522</u>		<u>\$ 959,522</u>

(A) Respective Finance Departments

*Mirando I.S.D. Annexed by Webb Consolidated I.S.D.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Webb County. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

WEBB COUNTY, TEXAS
 Legal Debt Margin Information
 Last Ten Fiscal Years
 (amounts expressed in thousands)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Debt limit	0.25									
	\$ 1,476,059	\$ 1,636,203	\$ 1,857,363	\$ 1,952,289	\$ 2,211,705	\$ 2,451,575	\$ 3,065,861	\$ 3,126,768	\$ 3,477,208	\$ 3,465,739
Total net applicable to limit	<u>51,328</u>	<u>62,128</u>	<u>59,844</u>	<u>67,067</u>	<u>64,081</u>	<u>72,245</u>	<u>69,715</u>	<u>72,596</u>	<u>66,680</u>	<u>60,952</u>
Legal debt margin	<u>\$ 1,424,732</u>	<u>\$ 1,574,075</u>	<u>\$ 1,797,519</u>	<u>\$ 1,885,223</u>	<u>\$ 2,147,624</u>	<u>\$ 2,379,330</u>	<u>\$ 2,996,146</u>	<u>\$ 3,054,172</u>	<u>\$ 3,410,528</u>	<u>\$ 3,404,787</u>
Total net debt applicable to the limit as a percentage of debt limit	3.48%	3.80%	3.22%	3.44%	2.90%	2.95%	2.27%	2.32%	1.92%	1.76%
Assessed Valuation of All Taxable Property							\$ 13,540,836			
Assessed Valuation of Real Property							13,862,955			
Debt Limit, 25% of Real Property Assessed Valuation							3,465,739			
Amount of Debt Applicable to Constitutional Debt Limit:										
Total Bonded Debt Applicable						62,820				
Less Debt Service Fund Balance						(1,868)	60,952			
Legal Debt Margin, Under Article 3, Section 52, of the Texas Constitution							<u>\$ 3,404,787</u>			

Webb County is authorized, under Article 3, Section 52, of the Texas Constitution, to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to the rate of bonds issued pursuant to such constitutional provision. However, there is the 25% limitation of the assessed valuation of real property in the County as to the amount of bonds which may be issued.

WEBB COUNTY, TEXAS
Pledge-Revenue Coverage
Last Ten Fiscal Years
(amounts expressed in thousands)

Waterwork and Sewer System Revenue Bonds

Fiscal Year	Water and Sewer Charges and Other (excludes transfers)	Less: Operating Expenses	Net Available Revenue	Debt Service *		Coverage
				Principal	Interest	
2001	740	953	(213) a	-	66	(3.23)
2002	1,078	759	319	53	260	1.02
2003	1,139	918	221	64	257	0.69
2004	1,360	965	395	88	305	1.01
2005	1,423	985	438	118	340	0.96
2006	1,406	1,107	299	157	338	0.60
2007	1,447	1,372	75	228	350	0.13
2008	1,553	1,622	(69) b	265	349	(0.11)
2009	1,761	1,620	141 c	332	362	0.20
2010	1,837	1,555	282	478	350	0.34

a) The County conducted a water and sewer rate study by the NAD Bank in 2001, that required rate changes in order to meet debt service requirements.

b) The Water Utilities Fund 2008 – 2009 adopted budget includes a \$ 475,000 transfer in from the General Fund for operational and debt

c) The 2009 - 2010 transfer in from the General Fund is \$475,000 not included as available revenue.

Additional Disclosure: Details regarding the government's outstanding debt can be found in the notes to the financial statements. Certificate of Obligations Series 2000, and Limited Tax Refunding Bonds, Series 2005 are included for the Waterworks and Sewer System projects. The County is currently conducting a water and sewer rates study to renew the current rate structure and meet the debt service requests.

WEBB COUNTY, TEXAS
Demographic and Economic Statistics
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population(1)</u>	<u>Personal Income (amount expressed in thousands)</u>	<u>Per Capita Personal income (2)</u>	<u>Median Age(1)</u>	<u>School Enrollment(3)</u>	<u>Unemployment Rate(2)</u>
2001	201,256	3,231,723	16,058	26.6	53,355	6.6
2002	208,605	3,439,955	16,490	26.7	55,475	7.3
2003	215,269	3,628,819	16,857	26.5	57,785	7.4
2004	221,694	3,887,856	17,537	26.5	59,353	6.7
2005	229,382	4,229,695	18,809	26.6	61,268	5.9
2006	236,952	4,769,133	20,127	26.6	62,153	5.4
2007	244,759	4,958,914	20,260	26.7	64,153	4.6
2008	250,144	5,386,686	21,534	26.8	65,139	5.1
2009	251,096	Not available	Not available	27.2	62,109	7.6
2010	257,590	Not available	Not available	27.3	65,526	8.8

Data Sources

- (1) Texas VitalWeb
- (2) Texas LMI Tracer, Texas Labor Market
- (3) United Independent School District
Laredo Independent School District
Webb Consolidated School District

Note: Population and median age information are based on surveys conducted during the last quarter of the calendar year. Personnel income information is a total for the year. Unemployment rate information is an adjusted yearly average. School enrollment is based on the census at the start of the school year.

WEBB COUNTY, TEXAS
Principal Employers (A)
September 30, 2010

Employer	2010			2001		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
United Independent School District	6,179	1	2.40%	3,675	1	1.83%
Laredo Independent School District	4,500	2	1.75%	3,349	2	1.66%
City of Laredo	2,371	3	0.92%	2,100	4	1.04%
Laredo Sector Border Patrol	2,000	4	0.78%			
H.E.B. Grocery Store	1,626	5	0.63%	1,247	5	0.62%
Webb County	1,500	6	0.58%	1,165	6	0.58%
Laredo Medical Center	1,300	7	0.58%	3,000	3	1.49%
Texas A&M International University	1,215	8	0.47%	800	9	0.40%
McDonald's Restaurant	1,200	9	0.47%	696	10	0.35%
Walmart (3 locations)	937	10	0.36%			
Laredo Community College	902	11	0.35%	496	15	0.25%
Convergy's	860	12	0.33%	1,012	7	0.50%
Doctor's Hospital	811	13	0.31%	571	12	0.28%
International Bank of Commerce	661	14	0.26%	500	14	0.25%
Stripes Convenience Stores	337	15	0.13%			
Laredo Entertainment Center	293	16	0.11%			
Falcon International Bank	292	17	0.11%			
Compass Bank (formerly LNB)	276	18	0.11%			
Border region MHMR	245	19	0.10%			
Target Greatland	221	20	0.09%			
U.S. Border Patrol				1,007	8	0.50%
APC Homemaker Services				636	11	0.32%
The Laredo National Bank				541	13	0.27%
US Dept of Treasury				414	16	0.21%
Laredo Medical Group				400	17	0.20%
Border Region MHMR				325	18	0.16%
TSI Equipment Inc.				280	19	0.14%
Miracle Candle Co.				263	20	0.13%
	27,726		10.84%	22,477		11.17%

(A) Laredo Development Foundation

WEBB COUNTY, TEXAS
Full-Time Equivalent County Government Employees by Function
Last Ten Fiscal Years

Function	Full-Time Equivalent Employees as of September 30									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Government	176	188	193	197	203	211	223	227	233	234
Justice System	297	301	324	338	336	343	367	381	424	419
Public Safety	136	137	139	140	137	136	156	158	164	178
Corrections and Rehabilitation	231	238	245	218	218	230	227	233	235	246
Health and Human Services	286	294	316	343	336	339	311	313	311	325
Community and Economic Development	32	33	36	22	23	32	44	44	48	48
Infrastructure and Environmental Services	93	96	103	108	105	113	109	107	107	105
Total	1,251	1,287	1,356	1,366	1,358	1,404	1,437	1,463	1,522	1,555

Source: Webb County Budget.

WEBB COUNTY, TEXAS
Operating Indicators by Function
Last Ten Fiscal Years

Function	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Assessor-Collector of Taxes										
Employees	40	40	39	39	39	43	46	46	48	47
Ad valorem assessments notices issued	123,367	129,412	140,513	146,431	152,888	156,303	163,065	167,327	168,764	171,218
Motor vehicles registrations	137,695	170,192	201,454	207,283	220,326	236,808	255,415	253,804	247,637	256,849
Number of entity collection contracts	6	6	6	6	6	6	6	6	6	6
County Clerk:										
Employees	17	16	16	16	16	17	17	17	17	17
Marriages Licenses	2,301	2,082	1,976	1,959	1,900	1,953	1,964	1,803	1,642	1,947
Civil Suits	209	256	214	144	171	207	338	326	165	123
Probate Cases	200	211	232	209	192	236	204	257	191	188
Criminal Cases	2,548	1,771	2,605	1,671	1,500	1,692	1,804	1,269	1,194	3,411
District Clerk:										
Employees	31	31	33	35	36	36	36	36	36	36
Civil Process Cases	3,498	3,578	3,767	4,029	3,976	4,227	4,328	4,051	3,940	4,235
Criminal Cases	728	698	948	831	876	978	878	835	1,342	1,245
Jurors	*	7,386	7,754	7,413	5,518	6,319	5,278	6,201	5,229	5,706
Justice of the Peace (6) **										
Employees	25	26	34	36	37	39	49	49	50	50
Cases	11,875	12,296	20,359	22,537	29,107	29,158	26,999	26,712	23,089	24,013
Sheriff:										
Employees	245	253	260	257	249	261	274	266	264	265
Daily Average in County jail	527	539	579	532	455	524	510	509	491	471
Persons booked	9,481	8,951	9,600	10,183	9,279	9,745	10,333	10,382	11,182	11,482
Civil process	5,223	4,096	3,622	4,472	4,753	4,500	4,914	4,761	4,955	4,751

Sources: Webb County Tax assessor collector
Webb County Clerk
Webb County District Clerk
Justice of the Peace
Webb County Sheriff Office

* Data not available

** Effective 2003 Justice of the Peace at Precinct 2 Place 2 was created.

WEBB COUNTY, TEXAS
Capital Assets Statistics by Function
Last Nine Fiscal Years

Function	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Government									
Number of Buildings	4	8	9	9	10	10	10	10	11
Justice System									
Number of Buildings	5	5	5	5	5	6	6	6	7
Number of Courts	13	14	14	14	14	13	13	13	13
Public Safety									
Number of Buildings	2	2	2	2	2	2	2	3	3
Number of Vehicles	79	80	84	111	146	160	173	190	229
Corrections and Rehabilitation									
Number of Buildings	1	1	1	1	1	1	2	2	2
Number of Jails	1	1	1	1	1	1	1	1	1
Number of Juvenile Beds	24	24	26	26	26	26	32	36	36
Health and Human Services									
Number of Buildings	2	2	2	2	2	3	4	5	5
Community and Economic Development									
Number of Buildings	8	39	42	46	47	50	51	51	52
Infrastructure and Environmental Services									
Number of Buildings	16	10	10	10	10	10	10	10	10
Number of Bridges	50	50	50	50	50	50	50	50	50

Webb County, Texas
Water Utility Activity
Fiscal Year Ended September 30, 2010

		Gallons Pumped	Gallons Sold	Avg. Usage Active Meters	Avg. Water Charge for All Meters	Sales
October	2009	37,050,000	28,408,900	15,800	55.20	\$ 97,153
November	2009	33,660,000	30,961,500	17,287	61.85	110,760
December	2009	26,507,000	21,062,000	11,721	42.11	71,864
January	2010	27,610,000	22,976,100	12,814	44.48	83,203
February	2010	24,209,000	20,261,600	11,357	40.98	71,848
March	2010	27,477,000	18,711,500	10,436	37.30	66,511
April	2010	29,851,000	24,616,200	13,668	47.12	85,104
May	2010	34,490,000	28,066,700	15,447	52.54	95,547
June	2010	38,080,000	25,545,600	14,082	47.33	86,573
July	2010	32,410,000	25,960,700	14,303	49.26	107,201
August	2010	35,590,000	26,196,100	14,417	47.73	86,526
September	2010	31,050,000	23,929,100	13,097	44.67	81,849
Total		377,984,000	296,696,000			\$ 1,044,139

Gallon Consumption by Quarter						
Usage Groups	December	March	June	September	Total	% of Usage
Over 50,000	32,722,900	21,782,100	20,834,100	19,638,100	94,977,200	32.0
40,001 - 50,000	712,900	688,100	813,300	1,298,400	3,512,700	1.2
30,001 - 40,000	2,330,400	970,600	2,700,900	2,726,500	8,728,400	2.9
20,001 - 30,000	5,361,900	2,802,400	9,317,600	9,766,800	27,248,700	9.2
10,001 - 20,000	19,530,200	14,383,800	27,441,800	25,294,100	86,649,900	29.2
8,001 - 10,000	6,779,600	6,075,500	6,676,700	6,824,500	26,356,300	8.9
6,001 - 8,000	6,174,900	6,483,700	5,531,900	5,436,000	23,626,500	8.0
4,001 - 6,000	4,395,400	5,647,100	3,397,600	3,364,100	16,804,200	5.7
2,001 - 4,000	2,040,500	2,644,100	1,231,000	1,408,700	7,324,300	2.5
1 - 2,000	383,700	471,800	283,600	328,700	1,467,800	0.5
Zero Usage	0	0	0	0	0	0.0
Total Gallons	80,432,400	61,949,200	78,228,500	76,085,900	296,696,000	100.0

Sales by Quarter						
Usage Groups	December	March	June	September	Total	% of Sales
Over 50,000	\$ 130,696	\$ 145,368	\$ 83,585	\$ 94,992	\$ 454,642	43.5
40,001 - 50,000	2,147	2,363	2,619	4,117	11,246	1.1
30,001 - 40,000	7,363	3,108	8,519	8,496	27,486	2.6
20,001 - 30,000	16,417	8,712	28,112	29,446	82,687	7.9
10,001 - 20,000	60,111	44,324	84,305	77,854	266,595	25.5
8,001 - 10,000	21,459	19,226	21,087	21,547	83,318	8.0
6,001 - 8,000	19,982	20,972	17,907	17,615	76,476	7.3
4,001 - 6,000	14,814	19,007	11,405	11,310	56,536	5.4
2,001 - 4,000	7,796	9,981	4,671	5,392	27,839	2.7
1 - 2,000	3,828	4,818	2,915	3,256	14,817	1.4
Zero Usage	1,079	1,276	1,046	1,365	4,766	0.5
Adjustments	(5,913)	(57,591)	1,052	184	(62,269)	(6.0)
Total Sales	\$ 279,778	\$ 221,562	\$ 267,224	\$ 275,576	\$ 1,044,139	100.0

The Webb County Water Utility, a Regional Water/Wastewater Treatment plant, provides water and wastewater services to the cities of Rio Bravo and El Cenizo. In total, these communities utilized 296.7 million gallons of water which were produced from 377.9 million gallons of raw water.

Accounts by community: Rio Bravo Water Accounts = 1,152 / Rio Bravo Wastewater Accounts = 1,139
 El Cenizo Water Accounts = 678 / El Cenizo Wastewater Accounts = 675

Source: Webb County Water Utility



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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 Honorable Judge and the Honorable County Commissioners
Webb County, Texas

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Webb County, Texas, as of and for the year ended September 30, 2010, which collectively comprise the Webb County, Texas' basic financial statements and have issued our report thereon dated March 31, 2011. 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.

Internal Control Over Financial Reporting

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

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.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Webb County, Texas' 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*.

We noted certain other matters that we reported to management of Webb County, Texas, in a separate letter dated March 31, 2011.

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

Gauger, Martiny & Co, L.L.P.

Laredo, Texas
March 31, 2011

GARZA, MARTINEZ & CO., L.L.P.

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND THE STATE OF TEXAS UNIFORM GRANT MANAGEMENT STANDARDS

To the Honorable County Judge and the Honorable County Commissioners
Webb County, Texas

Compliance

We have audited the Webb County, Texas' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *State of Texas Uniform Grant Management Standards (UGMS)* issued by the Office of the Governor of the State that could have a direct and material effect on each of Webb County, Texas' major federal and state programs for the year ended September 30, 2010. Webb County, Texas' major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of Webb County, Texas' management. Our responsibility is to express an opinion on Webb County, Texas' compliance based on our audit.

Except as discussed in the following paragraph, 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; *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*; and the *UGMS*. Those standards, *OMB Circular A-133*, and *UGMS* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a

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major federal or state program occurred. An audit includes examining, on a test basis, evidence about Webb County, Texas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Webb County, Texas' compliance with those requirements.

We were unable to obtain sufficient documentation supporting the compliance of Webb County, Texas, as discussed in Note G to the financial statements, with the following two (2) major programs:

- U.S. Department of Energy – Weatherization Assistance for Low-Income Persons – ARRA – CFDA 81.042 regarding any of the applicable compliance requirements.
- U.S. Department of Health and Human Services – Low-Income Home Energy Assistance – CFDA 93.568 regarding Eligibility.

We were not able to satisfy ourselves as to Webb County, Texas' compliance with those requirements by other auditing procedures.

In our opinion, except for the effects of such noncompliance, if any, as might have been determined had we been able to examine sufficient evidence regarding Webb County, Texas' compliance with the requirements of the major programs regarding the types of compliance requirements stated above, Webb 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 and state programs for the year ended September 30, 2010.

Internal Control Over Compliance

Management of Webb 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 and state programs. In planning and performing our audit, we considered Webb County, Texas' internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Webb County, Texas' internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified a deficiency in internal control over compliance that we consider to be a material weakness.

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 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2010-3 to be a material weakness.

Webb County, Texas' responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Webb County, Texas' responses and, accordingly, we express no opinion on the responses.

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

Gaug, Martiny & Co, L.L.P.

Laredo, Texas
March 31, 2011

Webb County, Texas
Schedule of Federal Financial Assistance
for Year Ended September 30, 2010

Federal Grantor/Pass Through Grantor Title	Federal CFDA Number	Pass Through Grantor's Number	Program Or Award Amount
U.S. Department Of Health And Human Services			
* Head Start Program	93.600	06CH0929/43	7,906,785
* Head Start Program	93.600	06CH0929/44	8,328,031
* Head Start Program	93.600	06CH0929/45	8,245,512
* Head Start Program - ARRA - COLA	93.708	06SE0929/01	577,644
Head Start Program - ARRA - Expansion	93.708	06SH0929/01	302,940
* Head Start Program - ARRA - Early Head Start	93.709	06SA0929/01	707,760
Passed Through Substance Abuse and Mental Health Services Administration			
406th Drug Court Expansion & Enhancement Project	93.243	1H79TI021570-01	300,000
Passed Through Texas Department Of Housing And Community Affairs:			
Low-Income Home Energy Assistance (CEAP)	93.568	58090000397	1,636,826
* Low-Income Home Energy Assistance (CEAP)	93.568	58100000834	2,415,226
Low-Income Home Energy Assistance (WAP)	93.568	81090000510	306,166
Low-Income Home Energy Assistance (WAP)	93.568	81100000924	430,901
* Community Services Block Grant	93.569	61090000391	575,814
Community Services Block Grant	93.569	61100000882	550,379
* Community Services Block Grant - ARRA Funds	93.71	11090000568	869,850
Passed Through Texas Department Of Aging and Disability Services:			
Social Services Block Grant (Home-Delivered Meals)	93.667	11K1965	470,180
Social Services Block Grant (Home-Delivered Meals)	93.667	11K1965	468,806
Passed Through Texas Department Of Family and Protective Services			
Title IV-E County Legal Services to Foster Care Children	93.658	23358109	100,000
Title IV-E County Legal Services to Foster Care Children	93.658	23358109	113,700
Title-IV Child Welfare Services Contract	93.658	23358108	37,750
Total U.S. Department Of Health And Human Services			
U.S. Department Of Housing And Urban Development			
Passed Through Texas A&M University:			
Nutrition and Health Learning Center	14.246		202,622
Passed Through Texas Department of Housing and Community Affairs:			
HOME Investment Partnership Program (Owner Occupied)	14.239	1001027	249,600
Passed Through The Texas Department of Rural Affairs:			
Community Development Block Grants/State's Program		728023	1,200,000
Community Development Block Grants/State's Program	14.228	729145	50,000
* Community Development Block Grants/State's Program ARRA	14.255	R729700A	407,850
Community Development Block Grants/State's Program	14.255	R729700B	12,150
Community Development Block Grants/State's Program	14.228	724195	500,000
* Community Development Block Grants/State's Program	14.228	728449	800,000
Community Development Block Grants/State's Program	14.228	728075	500,000
Passed Through The City of Laredo:			
Homeless Prevention and Rapid Re-Housing Program (ARRA)	14.257	N/A	331,699
Total U.S. Department Of Housing And Urban Development			

Cash/ Accrued Or (Deferred) 10/01/2009	Beginning Balance Adjustment	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2010
27,930		27,930		
363,377		7,829,265	7,624,012	158,124
		305,599	737,357	431,758
16,889		428,526	430,729	19,092
		281,106	298,410	17,304
		366,256	693,108	326,852
		139,078	235,193	96,115
558,293		1,011,045	452,752	
		954,201	1,196,629	242,428
14,161		212,031	197,870	
		26,814	45,534	18,720
160,635		548,958	388,323	
		76,581	196,284	119,703
4,922		792,582	864,928	77,268
74,871		74,871		
		417,295	390,731	(26,564)
59,826		59,826		
		54,508	103,933	49,425
5,797	(253)	5,544	5,270	5,270
<u>1,286,701</u>	<u>(253)</u>	<u>13,612,017</u>	<u>13,861,063</u>	<u>1,535,495</u>
17,078		17,078		
999			15,855	16,854
31,548		386,770	524,728	169,506
			22,286	22,286
		2,962	30,344	27,382
			324	324
36,767		70,620	162,740	128,887
11,238		390,219	659,966	280,985
24,253		114,563	206,980	116,670
		170,695	199,060	28,365
<u>121,883</u>		<u>1,152,907</u>	<u>1,822,283</u>	<u>791,259</u>

Webb County, Texas
Schedule of Federal Financial Assistance
for Year Ended September 30, 2010

U.S. Department Of Agriculture

Community Facilities Loans and Grants	10.766	N/A	200,000
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Passed Through Texas Health and Human Services Commission:

* Child and Adult Care Food Program	10.558	TX-2400001	810,768
Child and Adult Care Food Program	10.558	TX-2400001	849,962

Total U.S. Department Of Agriculture

U.S. Department Of Justice

Criminal Justice Discretionary Grant Program	16.579		221,327
Criminal Justice Discretionary Grant Program	16.579		233,092
Criminal Justice Discretionary Grant Program	16.579		306,742
Criminal Justice Discretionary Grant Program	16.579		255,970
Criminal Justice Discretionary Grant Program			
Criminal Justice Discretionary Grant Program			
Criminal Justice Discretionary Grant Program			
Criminal Justice Discretionary Grant Program			
Office Of Justice Programs, (BulletProof Vest Partnership)	16.607		7,345
Office Of Justice Programs, (BulletProof Vest Partnership)	16.607		7,664
Office Of Justice Programs-ARRA	16.809	2009-SS-B9-0050	783,615
COPS Hiring Recovery Program-ARRA	16.710	2009-RKWX0837	167,607
National PAL Recovery Act Program-ARRATX113	16.808	2009-SC-B9-0162	24,670

Passed Through Criminal Justice Division Of The State Of Texas:

Juvenile Accountability Block Grant	16.523	JB-05-J20-13831-11	18,007
Juvenile Accountability Block Grant	16.523	JB-05-J20-13831-12	20,730
Edward Formula Grant Program (Operation Border Star)	16.738	DS-08-A10-19790-03	183,645
Edward Formula Grant Program (Operation Border Star)	16.738	DS-08-A10-19790-04	202,020
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DJ-09-J20-23110-01	387,091
Violence Against Women Formula Grant (SA,DV, & Stalking Lia Off	16.588	WF-09-V30-21290-01	39,289
Violence Against Women Formula Grant (SA,DV, & Stalking Lia Off	16.588	WF-09-V30-21290-02	36,755
Edward Byrne Memorial Justice Assistance Grant-ARRA	16.803	SU-09-A10-23105-01	425,000
Edward Byrne Memorial JAG (Comm.Ortd.Pub.Saf.Enh.) - ARRA	16.803	SU-09-A10-22101-01	298,000

Passed Through Texas Border Sheriff's Coalition:

Operation Linebacker	16.753	2009-D1-BX-0141	285,198
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Passed Through City of Laredo:

Criminal Justice Discretionary Grant Program	16.579	I9PSSP571	72,026
Criminal Justice Discretionary Grant Program	16.579	G10SS0001A	144,513
Justice Assistance Grant	16.579	2009-DJ-BX-1331	69,907
Justice Assistance Grant	16.579	2007-DJ-BX-0784	62,843
* Justice Assistance Grant - ARRA	16.579	2009-SB-B9-1063	27,982
Justice Assistance Grant	16.579	2006-DJ-BX-1051	40,488
Justice Assistance Grant	16.579	2008-DJ-BX-0579	20,172

Total U.S. Department Of Justice

U. S. Federal Emergency Management Agency

Emergency Food and Shelter National Board Program	97.024	22-8438-00-005	14,988
Emergency Food and Shelter National Board Program	97.024	22-8438-00-005	13,692

**Passed Through Texas Department of Public Safety's Division of
Emergency management**

Disaster Grants - Public Assistance	97.036	FEMA 1931-DR PA	644,181
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Total U. S. Federal Emergency Management Agency

U. S. Department Of Energy

Passed Through Texas Department Of Housing And

Community Affairs:

Weatherization Assistance for Low-Income Persons	81.042	56090000477	261,387
Weatherization Assistance for Low-Income Persons	81.042	56100000955	48,911

	200,000	200,000		
115,695	115,695			
	779,719	881,144	101,425	
<u>115,695</u>	<u>1,095,414</u>	<u>1,081,144</u>	<u>101,425</u>	
137,108	137,108			
	120,417	221,415	100,998	
163,904	163,904			
	134,847	255,970	121,123	
(194,468)	1,441,162	697,872	(937,758)	
(6,435)	9	6,160	(284)	
(532,882)	1,925,816	1,070,105	(1,388,593)	
(4,001)	8		(4,009)	
7,325	7,325			
	3,201	7,204	4,003	
	268,987	306,612	37,625	
	45,934	50,693	4,759	
	6,817	9,965	3,148	
	17,988	17,988		
86,497	86,497			
	158,805	184,956	26,151	
		26,568	26,568	
	27,268	29,406	2,138	
		4,370	4,370	
	48,318	89,903	41,585	
	70,762	95,072	24,310	
	12,640	283,151	270,511	
23,609	41,069	17,459		
	12,326	53,311	40,985	
	38,562	38,562		
	13,725	62,641	48,916	
	27,982	27,982		
40,434	40,434			
	14,520	14,520		
<u>(278,909)</u>	<u>4,866,432</u>	<u>3,571,888</u>	<u>(1,573,453)</u>	
(836)	(179)	657		
	6,846	6,290	(556)	
		18,768	18,768	
<u>(836)</u>	<u>6,667</u>	<u>25,715</u>	<u>18,212</u>	
20,362	203,506	183,144		
	7,476	9,453	1,976	

Webb County, Texas
Schedule of Federal Financial Assistance
for Year Ended September 30, 2010

*	Weatherization Assistance for Low-Income Persons- ARRA	81.042	16090000682	2,426,010
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Total U. S. Department Of Energy

U. S. Department Of Transportation

Passed Through Texas Department Of Transportation:

	E. Del Mar Boulevard Project - ARRA Funds	20.205	CSJ#0922-33-126	322,257
	Mangana Hein Road - ARRA Funds	20.205	CSJ#0922-33-124	1,936,754
	Espejo-Molina Road - ARRA Funds	20-205	CSJ#0922-33-123	480,771
	Formula Grant Program for Areas Other than Urbanized	20.509	51922F7038	293,325
	Formula Grant Program for Areas Other than Urbanized	20.509	51822F7117	405,480
	Formula Grant Program for Areas Other than Urbanized	20.509	51822F7182	63,152
	Formula Grant Program for Areas Other than Urbanized	20.509	51922F7124	88,000
	Formula Grant Program for Areas Other than Urbanized	20.509	51022F7038	272,859
	Formula Grant Program for Areas Other than Urbanized	20.509	51922F7169	294,348
	Formula Grant Program for Areas Other than Urbanized	20.513	51922F7224	74,171
	Formula Grant Program for Areas Other than Urbanized	20.509	51022F7174	78,497
	Formula Grant Program for Areas Other than Urbanized	20.509	51122F7037	257,948
	Formula Grant Program for Areas Other than Urbanized	20.509	51022F7225	168,166
	Formula Grant Program for Areas Other than Urbanized	20.513	51022F7277	23,995
*	Formula Grant Program for Areas Other than Urbanized - ARRA	20.509	51922F7307	567,000

Total U. S. Department Of Transportation

U.S. Department of Homeland Security

Passed Through The Governor's Division of Emergency Management:

	Homeland Security Grant Program (CCP 2008)	97.053	2008-GE-T8-0034	15,485
*	Homeland Security Grant Program (OSG 2008)	97.067	2008-SG-T8-0009	1,950,000
	Homeland Security Grant Program (OSG 2009)	97.067	2009-SJ-T9-0011	3,916,134
	Homeland Security Grant Program	97.073	2007-GE-T7-0024	240,899

Total U.S. Department of Homeland Security

Texas Secretary of State

	General HAVA Compliance	90.401	78715	114,026
	Opportunity for Access	93.617	78344	3,000
	Polling Place Accessibility	93.617	78085	8,500

Total Texas Secretary of State

Other Federal Financial Assistance

U.S. Environmental Protection Agency

Passed Through Texas Water Development Board

	Rio Bravo-El Cenizo Water & Wastewater Project	Not Available	G11900	5,882,145
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U.S. Department of the Treasury, Bureau of Alcohol, Tobacco & Firearms

	Gang Resistance Education and Training	21.053		250,000
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Department of the Treasury Forfeiture Fund

Passed Through Immigration and Customs Enforcement (ICE)

	Contable Pct. 1 Overtime	Not Available	N/A	15,000
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Total Other Federal Financial Assistance

Total Federal Financial Assistance

Notes to Schedule Of Expenditures of Federal Awards

This schedule is prepared using the modified accrual basis.

* Major Program

1,051		436,957	600,388	164,482
<u>21,413</u>		<u>647,939</u>	<u>792,984</u>	<u>166,458</u>
55,215		55,215		
189,487		189,487		
8,145		8,145		
88,000		88,000		
12,991		272,859	259,868	
24,213		143,154	190,394	71,453
1,310		64,783	70,671	7,198
		1,490	1,490	
			26,095	26,095
			12,302	12,302
		<u>561,627</u>	<u>566,945</u>	<u>5,318</u>
<u>379,361</u>		<u>1,384,760</u>	<u>1,127,765</u>	<u>122,366</u>
252,153		6,512	6,512	
		1,519,699	1,276,984	9,438
		240,898	68,765	68,765
			240,898	
<u>252,153</u>		<u>1,767,109</u>	<u>1,593,159</u>	<u>78,203</u>
		13,667	13,667	
		3,000	3,000	
		8,500	8,500	
		<u>25,167</u>	<u>25,167</u>	
(50,766)		12,263	63,029	
2,785		15,146	12,361	
		1,952	1,952	
<u>(47,981)</u>		<u>29,361</u>	<u>77,342</u>	
<u>1,849,480</u>	<u>(253)</u>	<u>24,587,772</u>	<u>23,978,510</u>	<u>1,239,965</u>

Webb County, Texas
Schedule of State Financial Assistance
for Year Ended September 30, 2010

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Cash Accrued Or (Deferred) Revenue At 10/01/2009</u>
* Community Justice Assistance Division			
Substance Abuse Felony	091-015	66,724	(10,725)
Grant Period Ended 8/31/10			
Substance Abuse Felony	091-015	66,724	
Grant Period Ended 8/31/11			
Community Corrections	-	313,929	(44,173)
Grant Period Ended 8/31/10			
Community Corrections	-	313,929	
Grant Period Ended 8/31/11			
Day Reporting Center	240-001	168,520	(25,979)
Grant Period Ended 8/31/10			
Day Reporting Center	240-001	168,520	
Grant Period Ended 8/31/11			
Basic Supervision	240-0900	612,083	(115,384)
Grant Period Ended 8/31/10			
Basic Supervision	240-0900	653,525	
Grant Period Ended 8/31/11			
Treatment Incarceration Program - Assessment Intervention Program	240-009	205,692	(45,251)
Grant Period Ended 8/31/10			
Treatment Incarceration Program - Assessment Intervention Program	240-009	205,692	
Grant Period Ended 8/31/11			
Mentally Impaired Caseload	240-0013	54,064	(7,946)
Grant Period Ended 8/31/10			
Mentally Impaired Caseload	240-0013	54,064	
Grant Period Ended 8/31/11			
Total Community Justice Assistance Division			(249,458)
Texas Department of Transportation			
Border Colonia Access Program - Rio Bravo Annex	8BCF5053	629,735	
Border Colonia Access Program - Tanquecitos I & II	5BCF5029	1,286,728	
Border Colonia Access Program - D-5 Acres	5BCF5030	241,083	49,670
Border Colonia Access Program - Penitas	5BCF5031	1,127,320	24,665
Border Colonia Access Program - San Carlos 1 and 2	5BCF5032	1,442,002	9,299
Border Colonia Access Program - Old Milwaukee	5BCF5033	423,786	601
Border Colonia Access Program - Ranchitos 359	5BCF5034	337,035	1,587
Border Colonia Access Program - Los Altos	5BCF5035	569,306	351
Total Texas Department of Transportation			86,173
* Texas Juvenile Probation Commission			
Border Project	TJPC-B-10-240	26,537	3,874
Border Project	TJPC-B-11-240	26,537	
Community Corrections Assistance	TJPC-Y-10-240	543,639	(56,023)
Community Corrections Assistance	TJPC-Y-11-240	543,639	
Progressive Sanctions ISJPO	TJPC-O-10-240	27,240	(796)
Texas Juvenile Probation Commission-Continued			
Progressive Sanctions ISJPO	TJPC-O-11-240	27,240	

<u>Beginning Balance Adjustment</u>	<u>Other Sources Income</u>	<u>Receipts Or Revenues Recognized</u>	<u>Disbursements Expenditures</u>	<u>Cash Accrued Or (Deferred) Revenue At 9/30/2010</u>
		52,254	62,979	
		17,571	6,192	(11,379)
		247,270	291,443	
		84,480	36,845	(47,635)
		130,295	156,274	
		43,730	14,319	(29,411)
		408,856	524,240	
		235,824	133,094	(102,730)
		155,877	201,128	
		51,862	5,525	(46,337)
		41,671	49,617	
		14,446	4,915	(9,531)
		<u>1,484,136</u>	<u>1,486,571</u>	<u>(247,023)</u>
		40,359	42,483	2,124
		71,250	97,859	26,609
		54,144	4,474	
		5,355	10,004	29,314
		9,299		
		54,819	56,571	2,353
		12,172	12,172	1,587
		67,657	85,903	18,596
		<u>315,055</u>	<u>309,466</u>	<u>80,583</u>
		26,537	22,663	
			3,815	3,815
		453,032	509,055	
			31,378	31,378
		22,700	23,496	
			3,668	3,668

Salary Adjustment	TJPC-Z-10-240	111,150	(9,922)
Salary Adjustment	TJPC-Z-11-240	111,150	
State Aid	TJPC-A-10-240	236,695	(27,052)
State Aid	TJPC-A-11-240	236,695	
Progressive Sanctions JPO	TJPC-F-10-240	232,566	(2,153)
Progressive Sanctions JPO	TJPC-F-11-240	232,566	
Justice Benefits, Inc.	TJPC-E-01-240		
Justice Benefits, Inc.	TJPC-E-02-240		
Justice Benefits, Inc.	TJPC-E-03-240		(146,798)
Justice Benefits, Inc.	TJPC-E-04-240		(247,790)
Justice Benefits, Inc.	TJPC-E-05-240		(410,223)
Justice Benefits, Inc.	TJPC-E-06-240		(649,900)
Justice Benefits, Inc.	TJPC-E-07-240		(787,748)
Justice Benefits, Inc.	TJPC-E-08-240		(818,207)
Justice Benefits, Inc.	TJPC-E-09-240		(781,567)
Justice Benefits, Inc.	TJPC-E-10-240		(555,199)
Justice Benefits, Inc.	TJPC-E-11-240		
ICBP Regional	TJPC-X-10-240	191,075	14,869
ICBP Regional	TJPC-X-11-240	191,075	
Diversionary Placement Fund	TJPC-H-10-240	421,187	(70,198)
Diversionary Placement Fund	TJPC-H-11-240	421,187	
Juvenile Justice Alternative Education Program	TJPC-P-09-240	18,770	17,143
Juvenile Justice Alternative Education Program	TJPC-P-10-240	18,770	64,543
Juvenile Justice Alternative Education Program	TJPC-P-11-240	18,770	
Total Juvenile Probation Commission			<u><u>(4,463,147)</u></u>
Texas Automobile Theft Prevention Authority			
Auto Theft Prevention Authority Fund	SA-T01-10057-09		7,231
Auto Theft Prevention Authority Fund	SA-T01-10057-10		3,702
Auto Theft Prevention Authority Fund	SA-T01-10057-11		
Total Texas Automobile Theft Prevention Authority			<u><u>10,933</u></u>
Texas Department of Housing and Community Affairs			
Housing Trust Fund Program - Veteran's Rental Assistance		250,000	
Texas Water Development Board			
Rio Bravo -El Cenizo Water & Wastewater Project	G-17100/G-11800	20,809,778	338,394
Total Texas Water Development Board			<u><u>338,394</u></u>
Texas Parks & Wildlife Department			
Community Outdoor Outreach Program	52-000439	35,000	1,745
Community Outdoor Outreach Program - Youth Posse	52-000487	49,610	4,581
Total Texas Parks & Wildlife			<u><u>6,326</u></u>
Texas State Comptroller			
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct. 1 FY 2009 Award		(585)
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct. 1 FY 2010 Award		(6,500)
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct. 4 FY 2009 Award		(1,197)
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct. 3 FY 2009 Award		(930)
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct. 3 FY 2010 Award		(2,000)
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct. 2 FY 2010 Award		(4,000)
Total Texas State Comptroller			<u><u>(15,212)</u></u>

		92,625	102,547	
			7,432	7,432
		197,246	224,298	
			9,666	9,666
		193,805	195,958	
			34,913	34,913
	21	146,777		(146,798)
	2,445	108,281	9,734	(247,790)
	6,534	183,411	27,512	(410,223)
	20,958	243,180	24,461	(649,900)
	31,911	290,722	184,785	(787,748)
	55,361	275,963	300,865	(818,207)
	27,697	259,243	323,580	(781,567)
	13,491		239,859	(555,199)
	969	2,736	189,932	(368,972)
	66		11,042	10,976
		216,506	201,637	
			17,718	17,718
		350,989	421,187	
			31,560	31,560
		17,143		
		509,945	462,545	17,143
			54,905	54,905
	<u>159,453</u>	<u>3,590,841</u>	<u>3,670,211</u>	<u>(4,543,230)</u>
		7,231		
		35,285	38,128	6,545
			3,304	3,304
		<u>42,516</u>	<u>41,432</u>	<u>9,848</u>
		23,953	41,720	17,767
		<u>23,953</u>	<u>41,720</u>	<u>17,767</u>
	<u>25,725</u>	<u>1,669,131</u>	<u>1,356,462</u>	
	<u>25,725</u>	<u>1,669,131</u>	<u>1,356,462</u>	
		6,844.53	5,099	
		7,453	15,217	12,344
		<u>14,298</u>	<u>20,316</u>	<u>12,344</u>
		(585)		
			6,432	(68)
		(1,197)		
		(930)		
			1,014	(986)
			3,671	(329)
		<u>(2,712)</u>	<u>11,117</u>	<u>(1,383)</u>

Texas Commission on Environmental Quality (TCEQ)**Passed Through South Texas Development Council**

Solid Waste Management Implementaion Grant Program	09-19-G03	30,000	<u>18,427</u>
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Total Texas Comission on Environmental Quality			<u><u>18,427</u></u>
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Texas Task Force on Indigent Defense

FY2009 Multi-year Discretionary Grant	212-09-D16	414,275	93,129
FY2009 Multi-year Discretionary Grant	212-09-D16	405,637	
FY2008 Formula Grant Program	212-08-240	83,906	
Equalization Disbursement	-	567,255	<u>(436,489)</u>

Total Texas Task Force on Indigent Defense			<u><u>(343,360)</u></u>
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Texas Secretary of State

General HAVA Compliance	78715	6,001	<u> </u>
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Total Texas Secretary of State			<u><u> </u></u>
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Office of Attorney General

Title IV-D Automated Information Contract	09-C0078	33,551	(66,778)
Sheriff's Department - Other Victim Assistance Grant	08-02512	49,460	5,214
Sheriff's Department - Other Victim Assistance Grant	1017011	50,000	3,247
Sheriff's Department - Other Victim Assistance Grant	1017011	50,000	
District Attorney's Other Victim Assistance Grant	08-02520	49,272	2,145
Texas VINE	10-13044	30,108	2,509
Texas VINE	1121797	30,710	<u> </u>

Total Office of Attorney General			<u><u>(53,663)</u></u>
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Office of the Governor**Passed through Texas Border Sheriff's Coalition**

Local Border Security Program	LBSP-08-WEBB	916,594	743,569
Operation Linebacker	2008-DD-BX-0188 WEBB	249,100	109,449

Passed through El Paso District Attorney's Office

Border Prosecutor Initiative	CH-10-A10-2283701	105,000	<u> </u>
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Total Office of the Governor			<u><u>853,018</u></u>
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Division of Emergency

Border Security Equipment and Technology	BSET-08-015	358,135	<u>354,522</u>
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Total Division of Emergency			<u><u>354,522</u></u>
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Criminal Justice Division

Webb County DWI/Drug Court Program	2056401	202,145	44,823
406th District Court Drug Court Program	2056402	222,359	5,551
406th District Court Drug Court Program	2056403	242,094	<u> </u>

Total Criminal Justice Division			<u><u>50,374</u></u>
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Total State Financial Assistance			<u><u>(3,406,674)</u></u>
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Notes to Schedule Of Expenditures of State Awards

This schedule is prepared using the modified accrual basis.

* Major Program

		18,427		
		18,427		
		93,129		
		165,172	233,944	68,772
		83,906	83,906	
			262,391	(174,098)
		342,207	580,241	(105,326)
		719	719	
		719	719	
		186		(66,964)
		5,214		
		41,546	38,299	
			3,313	3,313
		2,145		
		30,108	27,599	
			2,559	2,559
		79,199	71,770	(61,092)
530	25,449	719,589	155,255	154,316
84		109,533		
		56,040	98,042	42,002
614	25,449	885,162	253,297	196,318
		354,522		
		354,522		
		44,823		
		156,165	202,162	51,548
			10,662	10,662
		200,988	212,824	62,210
26,339	184,902	9,018,442	8,056,145	(4,578,983)

Webb County, Texas
 Federal Schedule of Findings and Questioned Costs
 Year Ended September 30, 2010

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

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

Federal Awards

Internal Control over major programs:

Material weakness(es) identified? X yes _____ no

Significant deficiency(ies) identified? _____ yes X none reported

Type of auditors' report issued on compliance for major programs: Unqualified for all major programs except for U.S. Department of Energy - Weatherization Assistance for Low-Income Persons and U.S. Department of Health and Human Services - Low-Income Home Energy Assistance, which were qualified.

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133? X yes _____ no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.558	U.S. Department of Agriculture – Child and Adult Care Food Program
16.579	U.S. Department of Justice – Justice Assistance Grant – ARRA Grant

Webb County, Texas
 Federal Schedule of Findings and Questioned Costs
 Year Ended September 30, 2010

20.509	U.S. Department of Transportation – Formula Grant Program for Areas Other than Urbanized – ARRA Grant
81.042	U.S. Department of Energy – Weatherization Assistance for Low-Income Persons – ARRA Grant
93.568	U.S. Department of Health and Human Services – Low-Income Home Energy Assistance
97.067	U.S. Department of Homeland Security – Homeland Security Grant Program

Head Start Cluster:

93.600	U.S. Department of Health and Human Services – Head Start
93.708	U.S. Department of Health and Human Services – Head Start – COLA – ARRA Grant
93.709	U.S. Department of Health and Human Services – Early Head Start – ARRA Grant

CSBG Cluster:

93.569	U.S. Department of Health and Human Services – Community Services Block Grant
93.710	U.S. Department of Health and Human Services – Community Services Block Grant – ARRA Grant

CDBG – State-Administered Small Cities Program Cluster:

14.228	U.S. Department of Housing and Urban Development – Community Development Block Grants/State’s Program
14.255	U.S. Department of Housing and Urban Development – Community Development Block Grants/State’s Program – ARRA Grant

Dollar threshold used to distinguish between type A and type B programs:

\$ 719,355

Auditee qualified as low-risk auditee?

X yes no

Section II – Financial Statements Findings

No matters were reported

Webb County, Texas
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2010

Section III – Federal Awards Findings and Questioned Costs

SCOPE LIMITATION

DEPARTMENT OF ENERGY

2010-1 Weatherization Assistance for Low-Income Persons - ARRA Grant – CFDA No. 81.042; Grant No. 16090000682; Grant Period: September 1, 2009 – August 31, 2011; Pass-through Entity: Texas Department of Housing and Community Affairs

Criteria and Condition: In accordance with OMB Circular A-133, we attempted to conduct the compliance testing for this grant for the applicable compliance requirements. However, due to the unavailability of program documentation/files and personnel that administered this grant, we were faced with a scope limitation and were unable to conduct the compliance testing for this program.

Questioned costs: Unknown

Context: The pass through entity, Texas Department of Housing and Community Affairs, issued a monitoring report on December 22, 2010 regarding the above mentioned grant. In the monitoring report, the state agency listed numerous findings regarding the administering of grant funds and possible grant violations. The grant funds were de-obligated by the state agency in a hearing held on January 20, 2011.

Cause: Pursuant to the release of the state monitoring report mentioned above, the grant administering department within Webb County, Texas, (Community Action Agency) was closed and all employees were terminated within this department. A federal investigation was initiated, which is currently undergoing, and the Federal Bureau of Investigation seized all files and other documentation within the department. As a result, we were not able to obtain documentation and other information necessary to properly conduct the required compliance testing.

Potential Effect: Webb County, Texas, has expended federal grant funds in a manner that may have violated certain of the restrictive provisions of the grant. The possible outcome of this matter is uncertain at this time. Depending on the outcome of the ongoing federal investigation, federal claims for refunds of any misspent grant monies are a possibility.

Recommendation: Webb County, Texas, should continue to cooperate with the ongoing investigation and comply with any requests made by federal officials in order to resolve said situation. Furthermore, we recommend that the controls in

Webb County, Texas
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2010

place to administer said program be evaluated to determine if any modifications need to be made in order to have a structure that would allow the County to prevent or detect grant deficiencies.

Views of Responsible Officials and Planned Corrective Actions: The County has and will continue to cooperate with the subject ongoing investigation. Internal controls are in place but will nevertheless be thoroughly evaluated to assure that compliance with grant requirements is met and to prevent similar deficiencies from re-occurring. Measures have been taken by Commissioners Court to bring the grant program back to good standing. The first being the release of employees associated with program and the appointment of a new director and an oversight director with extensive expertise in grant management and operations.

DEPARTMENT OF HEALTH AND HUMAN SERVICES

2010-2 Low-Income Home Energy Assistance – CFDA No. 93.568; Grant No. 58100000834; Grant Period: January 1, 2010 – December 31, 2010; Pass-through Entity: Texas Department of Housing and Community Affairs

Criteria and Condition: In accordance with OMB Circular A-133, we attempted to conduct the eligibility compliance testing for this grant to ascertain that only eligible individuals received assistance. However, due to the incomplete availability of program files and unavailability of personnel that administered this grant, we were faced with a scope limitation and were unable to properly conduct the eligibility compliance testing for this program.

Questioned costs: Unknown

Context: A sample of 60 client files was selected for audit from a population of 2,151 clients. We were informed that 20 out of the 60 selected files were confiscated by the Federal Bureau of Investigation as a result of the situation discussed in finding 2010-1 related to the Weatherization Assistance for Low-Income Persons grant. Out of the remaining 40 files, 16 files could not be accounted for. It could not be determined whether the files were also confiscated by the Federal Bureau of Investigation or had been misplaced. Department personnel that administered this grant were terminated as a result of the investigation discussed in finding 2010-1 and were not available to clarify this issue with us. We were only provided with 24 files out of our initial selected sample of 60 files, and we concluded that expanding the testing population would continue to result in the same outcome.

As a result of our review of the 24 files, we noted eight (8) files contained improper documentation and one (1) file reflected income that was above the threshold for eligibility. Although we made note of these matters, we were unable

Webb County, Texas
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2010

to properly conclude on eligibility compliance due to the scope limitation issue we encountered.

Cause: The complete population of client files was not available due to the ongoing federal investigation discussed in finding 2010-1.

Effect: We were unable to conclude if eligible individuals received home energy assistance as stipulated in the grant requirements.

Recommendation: Eligibility testing should be conducted to verify the eligibility of the recipients of funds once the federal investigation is finalized and files are returned to the organization. Corrective action should be taken on any matters noted.

Views of Responsible Officials and Planned Corrective Actions: Determining the eligibility of a client and of a property was the responsibility of two employees, the one taking the application and the one certifying the eligibility. Training of County employees for this purpose was provided by the State. The controls were in place but unfortunately, they were not followed. There is a proposed plan to set up an auditor type of person to be the third employee certifying not only the eligibility but also the proposed and final work product.

INTERNAL CONTROL MATTERS - MATERIAL WEAKNESS

DEPARTMENT OF ENERGY AND DEPARTMENT OF HEALTH AND HUMAN SERVICES

2010-3 Department of Energy – Weatherization Assistance for Low-Income Persons - ARRA Grant – CFDA No. 81.042; Grant No. 16090000682; Grant Period: September 1, 2009 – August 31, 2011; Pass-through Entity: Texas Department of Housing and Community Affairs

Department of Health and Human Services – Low-Income Home Energy Assistance – CFDA No. 93.568; Grant No. 58100000834; Grant Period: January 1, 2010 – December 31, 2010; Pass-through Entity: Texas Department of Housing and Community Affairs

Department of Health and Human Services – Community Services Block Grant – CFDA No. 93.569; Grant No. 61090000391; Grant Period: January 1, 2009 – April 30, 2010; Pass-through Entity: Texas Department of Housing and Community Affairs

Criteria and Condition: Management of Webb County, Texas is responsible for establishing and maintaining effective internal controls over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. We identified a deficiency in the design and operation of the internal

Webb County, Texas
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2010

control structure of the County with regards to the three programs identified above which were administered under the Webb County Community Action Agency department.

Questioned costs: Unknown

Context: As described in finding 2010-1, the state pass-through entity issued a monitoring report regarding the Weatherization Assistance for Low-Income Persons grant. The monitoring report listed numerous significant findings regarding the administration of said grant funds and possible grant violations. As a result, the department administering said grants was closed, employees were terminated, and the grant funds were de-obligated. In addition, the Federal Bureau of Investigation confiscated the documents related to said programs as a result of the circumstances of the case.

Cause: Management did not maintain a proper internal control structure over compliance that would have ensured that all grant requirements were being met.

Effect: The internal control structure within the Webb County Community Action Agency department was not adequate to prevent or detect and correct the issues found by the state monitoring agency. The mismanagement of one grant in particular, Weatherization Assistance for Low-Income Persons, resulted in grant funds being de-obligated and led to the involvement of the Federal Bureau of Investigation.

Recommendation: We recommend that the internal controls in place to administer the above mentioned grants be evaluated to determine the modifications that need to be made in order to have a structure that would allow the County to prevent, or detect and correct, grant deficiencies on a timely basis.

Views of Responsible Officials and Planned Corrective Actions: Establishing and maintaining effective internal controls to comply with applicable laws and regulations as they relate to federally funded grants was the responsibility of the Community Action Agency director and his staff. Reliance on them, however did not produce the best results for the program. Regardless of the fact that internal controls were in place, they were not followed. As a result, the Commissioners Court terminated the director and his staff and assigned the duties and responsibilities of the department to another person with a clear direction to fix and re-group the agency so that it will once again be a respectable, effective and an efficient part of the County family. In that regard, corrective action plans have been submitted to the State and the State in turn has said that they will review and evaluate the corrective action plan after it has been implemented. We are hopeful and confident that the plan will bring the department back to full compliance and respectability.

Webb County, Texas
Federal Summary Schedule of Prior Audit Findings
Year Ended September 30, 2010

Federal Award Findings and Questioned Costs

There were no audit findings reported in the prior audit's schedule of findings and questioned costs.

Webb County, Texas
State Schedule of Findings and Questioned Costs
Year Ended September 30, 2010

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

 Material weakness(es) identified? _____ yes X no

 Significant deficiencies identified that are
 not considered to be material weaknesses? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

State Awards

Internal Control over major programs:

 Material weakness(es) identified? _____ yes X no

 Significant deficiencies identified that are
 not considered to be material weaknesses? _____ yes X none reported

Type of auditors' report issued on compliance
for major programs: Unqualified

Any audit findings disclosed that are required
to be reported in accordance with the State of
Texas Single Audit Circular Section .510(a)? _____ yes X no

Identification of major programs:

Name of State Program or Cluster

- Texas Department of Transportation – Border Colonia Access Program
- Texas Department of Criminal Justice – Community Justice Assistance Division
- Texas Juvenile Probation Commission

Webb County, Texas
State Schedule of Findings and Questioned Costs
Year Ended September 30, 2010

Section I - Summary of Auditors' Results (Continued)

State Awards (Continued)

Dollar threshold used to distinguish
between Type A and Type B programs:

\$ 300,000

Auditee qualified as low-risk auditee?

X yes _____ no

Section II - Financial Statement Findings

No matters were reported

Section III - State Award Findings and Questioned Costs

No matters were reported

Webb County, Texas
State Summary Schedule of Prior Audit Findings
Year Ended September 30, 2010

State Award Findings and Questioned Costs

There were no audit findings reported in the prior audit's schedule of findings and questioned costs.



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