

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Webb County, Texas
For the Fiscal Year Ended September 30, 2011



Leo Flores
Webb County Auditor

**Comprehensive Annual Financial Report
of Webb County, Texas
For The Fiscal Year Ended, September 30, 2011**

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SINGLE AUDIT

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Webb County Auditor

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March 26, 2012

Honorable Webb County District Judges
Honorable Webb County Judge and 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 thereto, issued herein is the Comprehensive Annual Financial Report (CAFR) of Webb County for fiscal year ended September 30, 2011.

Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor. 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/Gonzalez & Associates, Certified Public Accountants. 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, 2011 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, 2011. 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 current population of Webb County exceeds 250K. 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 2011, the port of Laredo handled more than 2.4M northbound and southbound loaded truck shipments; more than 500K rail car shipments; and more than 450M pounds of air cargo shipments.

The Child Welfare Unit and the Community Action Agency (CAA) are County components that operate with advisory boards. Operational authority 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 County contributions to provide health and welfare services for the indigent and elderly.

FINANCIAL POLICIES AND PLANNING

While the rest of the nation experienced a year of economic declines, Webb County enjoyed a favorable financial environment during the fiscal year ended September 30, 2011. Although the adopted budget projected year-end expenses to exceed revenues by more than \$1.3M, the actual year ending revenues exceeded expenses by 20K. The County's financial and operational policies enabled the County to continue with its core services to citizens and employees. The General Fund has a beginning fund balance that is more than 16% of the 2011-2012 expenditure budget.

MAJOR INITIATIVES

The County has an Economic Development Department that actively pursues funding via federal and state grants with a focus on improving 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 additionally pursues grants tailored to strengthen areas of law enforcement, child development programs, and to support affordable housing programs.

The county built a Youth Village that has detention facilities for juvenile offenders and classrooms for a Juvenile Justice Alternative Education Program. The Juvenile Justice Education Program 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 when funding for it becomes available.

The County's golf course was improved with a new irrigation system. More improvements were made to the clubhouse, driving range, pump houses, fairways, and green areas. The county operates its own semi-volunteer fire department to service the unincorporated areas of the county. Emergency medical services are out-sourced.

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

In Counties that have a population of more than 225,000, the County Auditor serves as the budget officer for the Commissioners Court of the County. The court can adopt the budget as submitted by the County Auditor or propose changes that will require approval by 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 written financial reports to Commissioners Court and to the Auditor's Board of District Judges on a monthly basis.

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, 2011 was \$.420055 per \$100 of assessed value. The debt service portion of the tax rate is \$.041348 which is used to service principal and interest payments on certificates of obligation, general obligation bonds, and equipment lease/purchase obligations.

INTERNAL CONTROLS

The County has a network of internal controls in the accounting system designed to protect its assets from loss, theft, or misuse and to compile reliable and consistent information for the preparation of the County's financial statements in conformity with GAAP. The concept of reasonable assurance recognizes that the cost of internal controls should not outweigh their benefit. With that in mind, the County's framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we stress to the best of our knowledge and belief that this financial report is complete and reliable in all material aspects.

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.

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.

Since the implementation of NAFTA (1994), trade between the U.S. and Mexico has increased dramatically. 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. 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 Mexico. 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. The Laredo Entertainment Center, home to professional ice hockey, has had overwhelming success. Laredo build a new stadium that will be home to a semi-pro baseball team named the Laredo Lemurs. Laredo will also be home to a semi-pro football team known as the Rattlesnakes. Both teams will begin play in 2012. Every third Saturday of the month, El Centro De Laredo Farmer's Market opens to offer fresh locally grown produce, prepared foods, cut flowers, and plants. 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

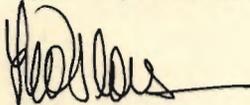
Webb County was awarded a "***Certificate of Achievement for Excellence in Financial Reporting***" by the Government Finance Officers Association of the United States and Canada (GFOA) for its Comprehensive Annual Financial Report for the year ended September 30, 2010. The Certificate of Achievement 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 twenty (20) consecutive years (1991 thru 2010). 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,

A handwritten signature in black ink, appearing to read 'Leo Flores', with a horizontal line extending to the right.

Leo Flores
Webb County Auditor

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, 2010

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.



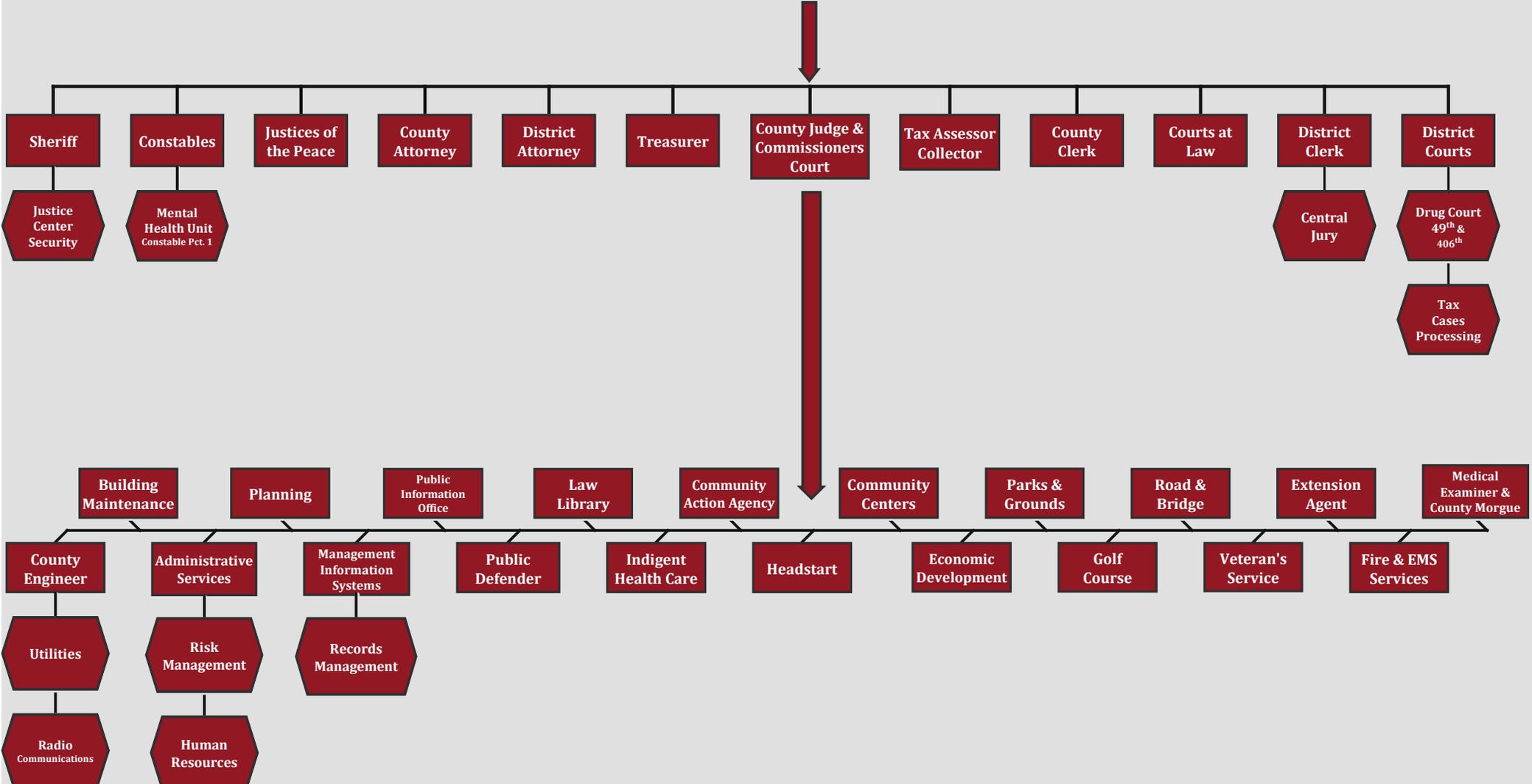
Linda C. Danison

President

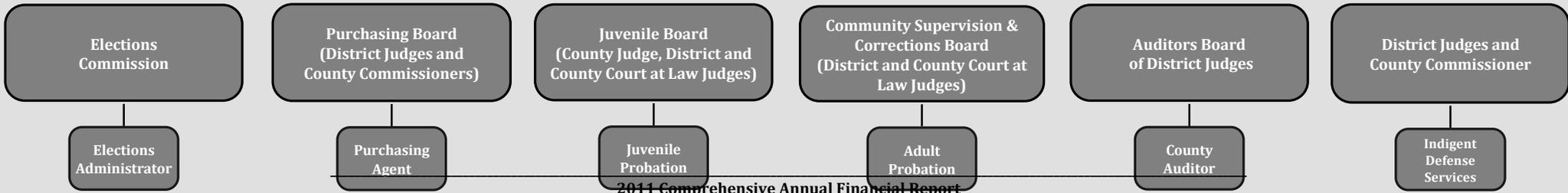
Jeffrey R. Emer

Executive Director

**Webb County
Voters**



SPECIALIZED LOCAL ENTITIES



WEBB COUNTY OFFICIALS

COMMISSIONERS COURT

Valdez, Daniel	County Judge
Sciaraffa, Francisco J.	Commissioner Precinct 1
Tijerina, Rosaura	Commissioner Precinct 2
Garza, Gerardo A.	Commissioner Precinct 3
Canales, Jaime A.	Commissioner Precinct 4

COURTS OF LAW

Ender, Elma T. Salinas	341 st Judicial District Judge
Gallego, Paul	Cluster Court Judge
Garcia, Alfredo, Jr.	Justice Of The Peace Precinct 3
Garza, Jesus	County Court At Law II Judge
Hale, Oscar J., Jr.	406 th Judicial District Judge
Liendo, Hector J.	Justice Of The Peace Precinct 1 Place 1
Liendo, Oscar R.	Justice Of The Peace Precinct 1 Place 2
Lopez, Jose A.	49 th Judicial District Judge
Martinez, Oscar O.	Justice Of The Peace Precinct 4
Morales, Alvino "Ben"	County Court At Law I Judge
Rangel, Ricardo	Justice Of The Peace Precinct 2 Place 2
Notzon, Monica Zapata	111 th Judicial District Judge
Veliz, Ramiro, Jr.	Justice Of The Peace Precinct 2 Place 1

ELECTED OFFICIALS

Alaniz, Isidro R.	District Attorney
Barrera, Patricia A.	Tax Assessor-Collector
Cuellar, Martin	County Sheriff
Degollado, Esther	District Clerk
Ibarra, Margie Ramirez	County Clerk
Davila, Mario	Constable Precinct 4
Munoz, Annette	Constable Precinct 3
Perales, Delia	County Treasurer
Ramirez, Anna L. Cavazos	County Attorney
Rodriguez, Ricardo A.	Constable Precinct 2
Rodriguez, Rodolfo	Constable Precinct 1

APPOINTED OFFICIALS

Flores, Leo	County Auditor
Mojica, Melissa L.	Chief Juvenile Probation Officer
Moreno, Cecilia May, Ed.D.	County Purchasing Agent
Ramirez-Palomo, Rebecca	Chief Adult Probation Officer

DEPARTMENT HEADS

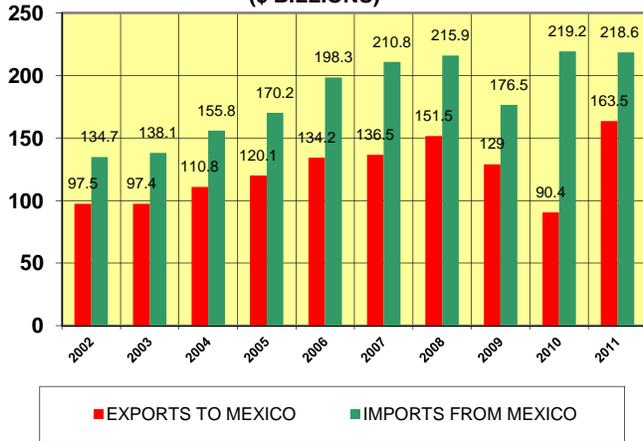
Araiza, Gregorio B., III	Santa Teresita Community Center Director
Flores, Jose, L.	Fire & EMS Services Interim Coordinator
Cabello, Miguel A.	Interim County Engineer
Carrillo, Yolanda L.	Law Librarian
Cavazos, Javier	Fred & Anita Bruni Community Center Director
Davila, Sara Alicia	La Presa Community Center Director
Garcia, Alicia H.	Larga Vista Community Center Director
Garcia, Mario J.	Ernesto J. Salinas & Bruni Community Centers Director
Gonzales, George L.	County Extension Agent
Gonzalez, Fernando	Building Maintenance, Parks & Grounds Director
Gonzalez, Gilberto	Rio Bravo Community Center Director
Mares, Cynthia	Administrative Services Director
Martinez, Hugo D.	Public Defender
Medford, Leroy R.	Executive Administrator to the County Judge
Mickley, Cornell J.	Indigent Defense Services Director
Molina, Ricardo	El Cenizo Community Center Director
Oliveros, Aliza	Head Start Program Director
Peña, Rafael	Management Information Systems Interim Director
Ramos, Jose Luis	Road & Bridge Superintendent
Salinas, Frank X.	Indigent Health Care Director
Sanchez, Juan L.	Public Information Officer
Silva, Antonio	Veteran's Service Officer
Stern, Corinne E. D.O.	Medical Examiner
Tiffin, Rhonda M.	Planning & Physical Development
Vargas, Juan	C.A.A. & Economic Development Director
Villarreal, Oscar L.	Elections Administrator
Zavala, Luis E.	Fernando A. Salinas Community Center Director



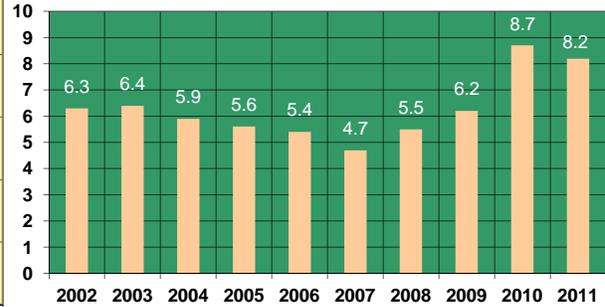
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WEBB COUNTY'S BUSINESS BAROMETER

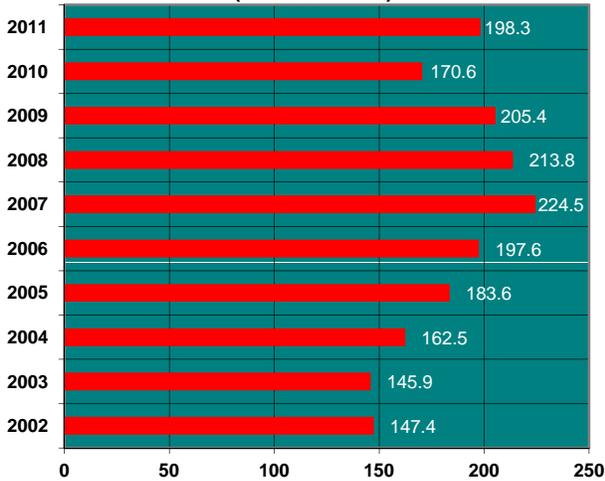
U.S. / MEXICO TRADE
(\$ BILLIONS)



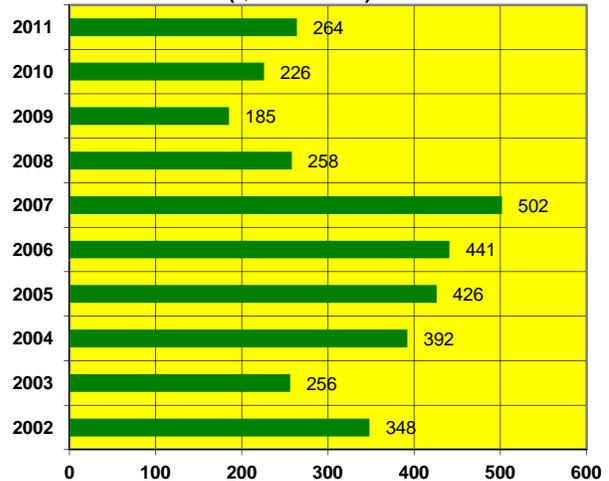
UNEMPLOYMENT RATE



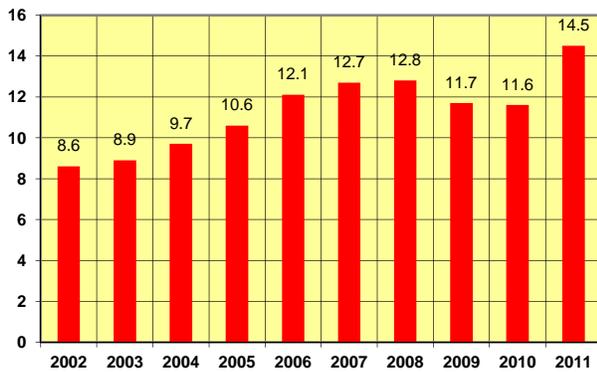
AIRLINE PASSENGERS
(THOUSANDS)



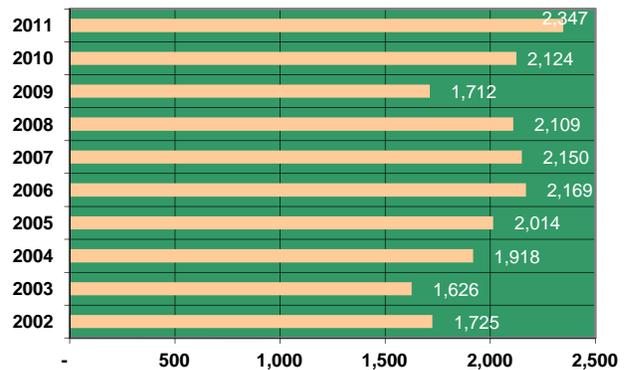
TOTAL BUILDING PERMITS
(\$ MILLIONS)



WEBB COUNTY SALES TAX REBATES



TRUCK SHIPMENTS THROUGH LAREDO
LOADED SHIPMENTS IN THOUSANDS



SOURCE: LAREDO DEVELOPMENT FOUNDATION



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Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

The Honorable County Judge and the 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 Webb County, Texas (the "County"), as of and for the year ended September 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

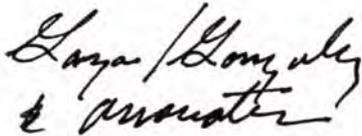
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and 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 the County, as of September 30, 2011, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2012, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 important for assessing the results of our audit.

The Management's Discussion and Analysis; the Budgetary Comparison Schedule – General Fund and the Required Supplemental Information – Retirement Plan and Post Retirement Health Care Benefits, as listed in the table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, 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 additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*, and the State of Texas Single Audit Circular and is not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules, and schedule of expenditures of federal and state awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken 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 express no opinion on them.



March 22, 2012

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Unaudited)

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, 2011. 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 19).

FINANCIAL HIGHLIGHTS

Highlights for Government-wide Financial Statements

- The assets of the County exceeded its liabilities at the close of the fiscal year 2011 by \$122,347,576 (*total net assets*). Of this amount, \$19,183,327 (*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 \$3,347,458 (2.8%) from the previous year. The most significant change that led to this increase was revenue from other taxes with an increase of \$3,236,695 (25.8%) from the prior year; the increase is primarily attributable to increased collection of sales and miscellaneous taxes.
- The governmental net assets increased by \$3,732,254 (3.3%) and the business-type net assets decreased by \$384,796 (6.5%) 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 \$31,609,802, an increase of \$3,469,213 from the prior year. The revenues with the most significant changes were an increase of \$3.2 million (or 25.8%) sales and miscellaneous taxes and a decrease in revenues from intergovernmental of \$2.7 million (or 8.8%).
- The County's General Fund reported a fund balance of \$12.9 million. The unassigned fund balance for the general fund was \$9,187,125, or 13.1% of total general fund expenditures.

Long-Term Debt Highlight

- 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.

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 2011, the net assets of the County increased by \$3.3 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 19 – 21 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 170 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, which is considered to be major fund. Information for the other 169 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 combining statements elsewhere in this report.

The basic governmental fund financial statements can be found on pages 22 - 25 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 26 - 29 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 30 - 31 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 33 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 \$122,347,576 at September 30, 2011.

Webb County's Net Assets
(in Thousands)

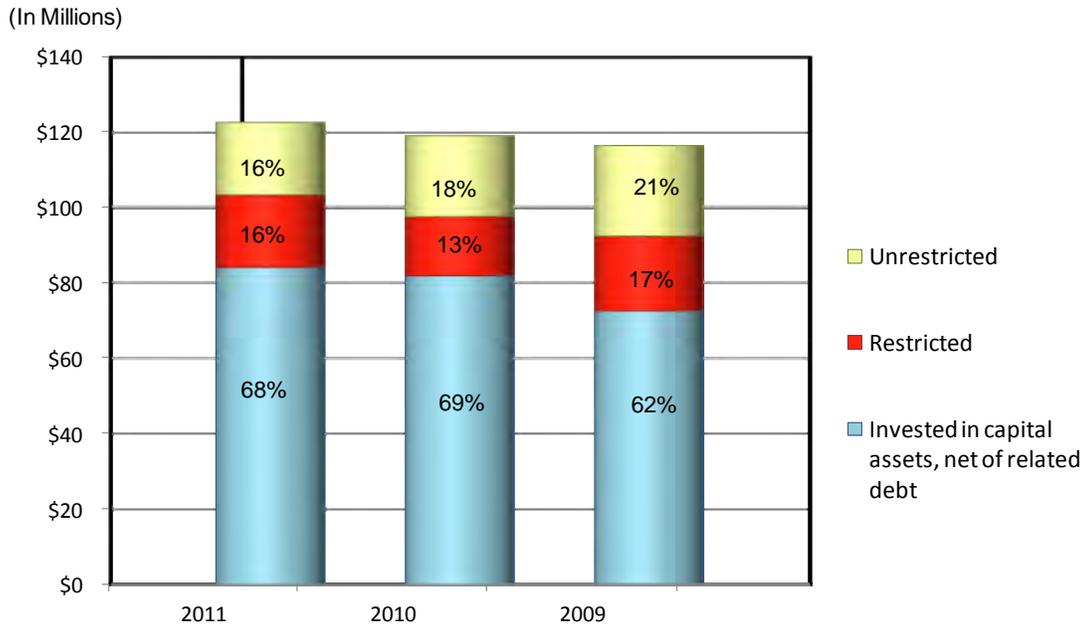
	Governmental		Business-type		Total	
	Activities		Activities			
	2011	2010	2011	2010	2011	2010
Current and other assets	\$ 64,340	\$ 60,789	\$ (1,844)	\$ (1,184)	\$ 62,495	\$ 59,605
Capital Assets	142,022	137,494	14,742	14,714	156,764	152,208
Total assets	<u>206,361</u>	<u>198,283</u>	<u>12,898</u>	<u>13,530</u>	<u>219,259</u>	<u>211,814</u>
Long-term liabilities outstanding	72,736	69,618	7,147	7,378	79,882	76,996
Other liabilities	16,788	15,558	241	258	17,029	15,815
Total liabilities	<u>89,524</u>	<u>85,176</u>	<u>7,388</u>	<u>7,636</u>	<u>96,912</u>	<u>92,812</u>
Net assets:						
Invested in capital assets, net of related debt	76,249	74,261	7,733	7,464	83,982	81,725
Restricted	18,707	15,254	476	588	19,183	15,842
Unrestricted	<u>21,882</u>	<u>23,592</u>	<u>(2,699)</u>	<u>(2,157)</u>	<u>19,183</u>	<u>21,434</u>
Total net assets	<u>\$ 116,838</u>	<u>\$ 113,107</u>	<u>\$ 5,510</u>	<u>\$ 5,895</u>	<u>\$ 122,348</u>	<u>\$ 119,002</u>

By far, the largest portion of the County's net assets, \$83,981,507 (68.6%) reflects investment in buildings, vehicles, equipment, infrastructure and construction 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, \$19,182,742 (15.7%) represents resources that are subject to external restrictions. The remaining balance of *unrestricted net assets* \$19,183,327 (15.7%) may be used to meet the government's ongoing obligations to citizens and creditors.

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

Webb County, Texas Composition of Net Assets



The following table demonstrates the County's net assets increased by \$3,347,458 from the prior year.

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

	Governmental		Business-type		Total	
	Activities		Activities			
	2011	2010	2011	2010	2011	2010
REVENUES						
Program revenues:						
Charges for services	\$ 15,190	\$ 15,374	\$ 2,399	\$ 2,487	\$ 17,588	\$ 17,861
Operating grants and contributions	29,628	32,770			29,628	32,770
Capital grants and contributions	2,723	1,917			2,723	1,917
General revenues:						
Property taxes	57,231	56,413			57,231	56,413
Other taxes	15,780	12,543			15,780	12,543
Other	3,328	1,903	1	1	3,328	1,904
Total Revenues	\$ 123,880	\$ 120,920	\$ 2,399	\$ 2,488	\$ 126,279	\$ 123,408
EXPENSES						
Program activities						
Primary government:						
Governmental activities:						
General Government	\$ 20,033	\$ 18,949			\$ 20,033	\$ 18,949
Public Safety	18,190	16,126			18,190	16,126
Justice System	30,365	28,545			30,365	28,545
Health and Human Services	19,547	22,635			19,547	22,635
Infrastructure and Environmental Services	8,330	7,580			8,330	7,580
Correction and Rehabilitation	17,645	17,279			17,645	17,279
Community and Economic Development	2,825	3,646			2,825	3,646
Interest on Long-term Debt	2,721	2,892			2,721	2,892
Business-type Activities						
Webb County Enterprise Funds			\$ 3,276	\$ 3,153	3,276	3,153
Total Expenses	\$ 119,656	\$ 117,652	\$ 3,276	\$ 3,153	\$ 122,932	\$ 120,805
Increase (decrease) in net assets						
before transfers	\$ 4,224	\$ 3,268	\$ (876)	\$ (665)	\$ 3,347	\$ 2,603
Transfers	(492)	(475)	492	475		
Increase in net assets	\$ 3,732	\$ 2,793	\$ (385)	\$ (190)	\$ 3,347	\$ 2,603
Net assets - beginning of year (restated)	113,105	110,314	5,895	6,085	119,000	116,399
Net assets - end of year	\$ 116,838	\$ 113,107	\$ 5,510	\$ 5,895	\$ 122,348	\$ 119,002

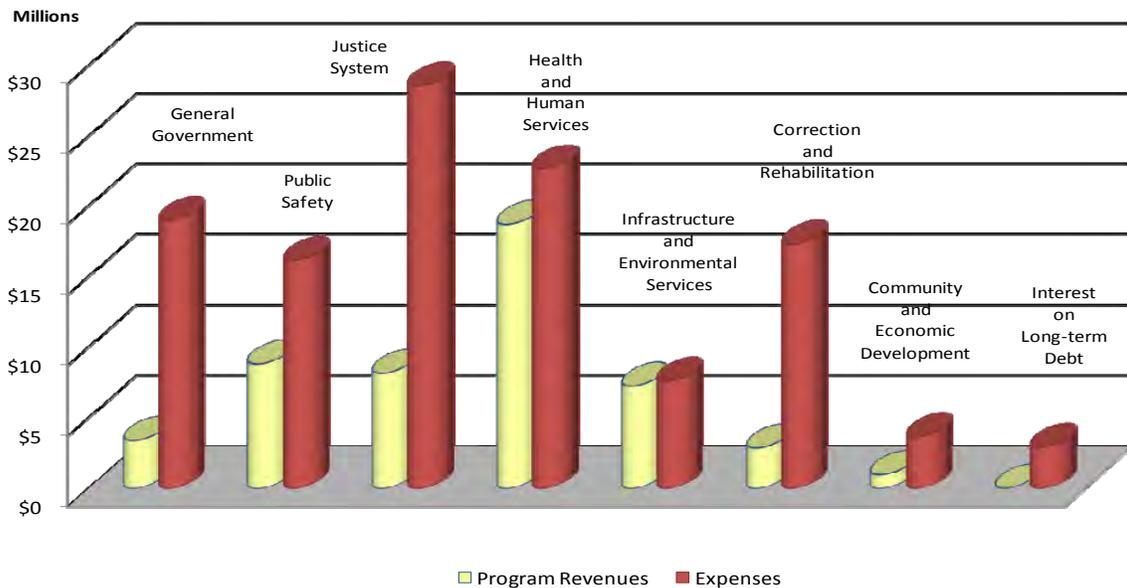
During the current fiscal year, the County's total revenues increased by \$2,870,593 (2.3%) and total expenses increased by approximately \$2.1 million (1.8%). Total revenues for this year were more than total expenses resulting in an increase in *total net assets* of \$3,347,458. Most of the growth reflects an increase in general revenues from other taxes as compared to the previous year in the amount of \$3.2 million which is attributable to the increase in collection of sales and miscellaneous taxes.

Governmental Activities

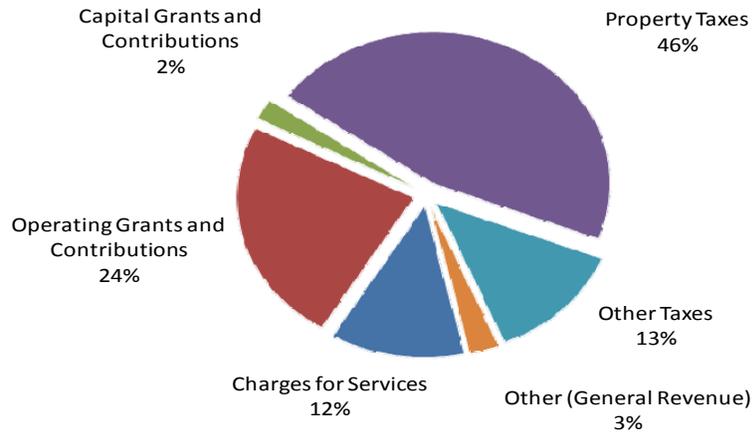
Governmental activities increased the County's net assets by \$3,732,254, resulting in 111.5% of the total growth in net assets as business-type activities decreased net assets by 11.5%. Key elements of this increase are as follows:

- Overall, revenue increased by \$2,959,610 or 2.4 percent of which a significant share of \$3.2 million relates to sales and miscellaneous taxes, \$1.4 million represents miscellaneous revenue and \$818,158 property taxes. These increases were offset by other areas which experienced a decline such as Operating Grants and Contributions with \$3.1 million.
- The Health and Human Services function was the function with the most significant changes with a decrease of \$3.1 million (13.6%) compared from prior year.
- Expenses of governmental activities increased by \$2 million which is a 1.7% increase from the prior year; which is primarily attributable to the increasing cost of Public Safety function with \$2.1 million increase and the expenses incurred for the Justice System function with an increase of \$1.8 million.

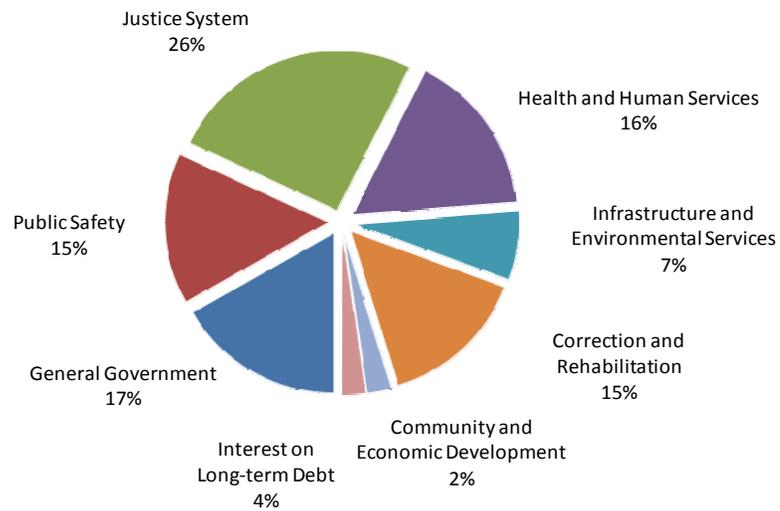
Program Revenue and Expense- Governmental Activities



Revenues by Source - Governmental Activities



Expenses by Function - Governmental Activities

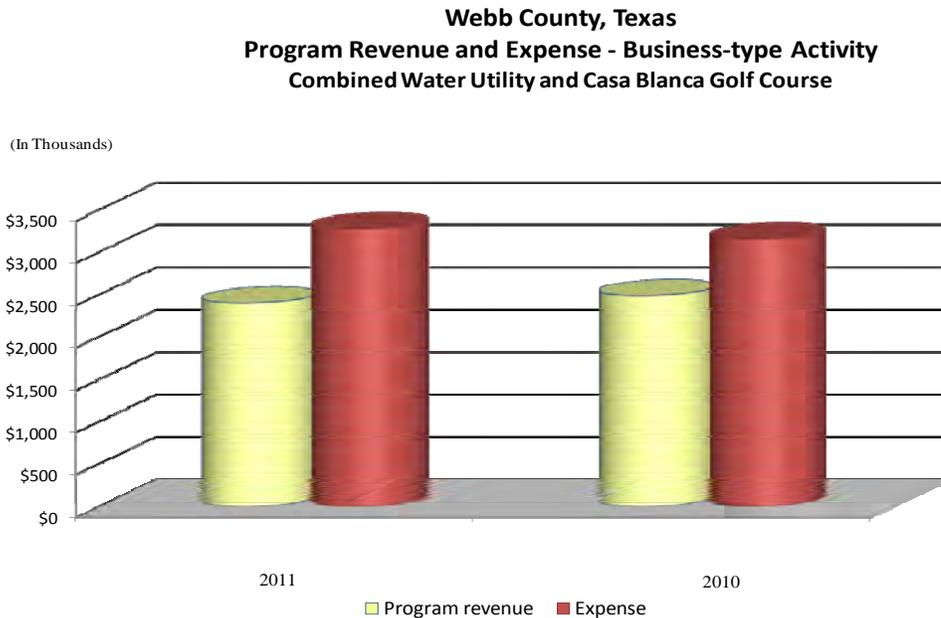


Business-type Activities

Business-type activities decreased the County's net assets by \$384,796 and had an ending net asset balance of \$5,509,970. Key elements of the current year ending net asset balance are as follows:

- Charges for services decreased by \$88,552 (3.6%), as compared to the cost of operating expenses resulting in a current year decrease in net assets before transfers of \$876,346.
- The Casa Blanca Golf Course resulted with a loss before contributions and transfers of \$320,945.
- The Water Utility enterprise fund resulted in a loss before contributions and transfers of \$539,533. The most significant contribution to the loss was the non-operating interest expense of \$321,926.

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. During 2011, the County implemented GASB Statement 54, which changed fund balance classifications. Previously classified as reserved and unreserved, the fund balances are now reported by purpose within the classifications; nonspendable, restricted, committed, assigned, and unassigned. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$31,609,802, an increase of \$3,469,213 from the prior year.

The **General Fund** is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$9,187,125, while the total fund balance was \$12,911,557. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 13.1 % of total General Fund expenditures.

The Fund Balance of the Webb County's General Fund increased by \$20,373 from the previous fiscal year. Key differences between last year's General Fund activities and this year's include:

- Sales and miscellaneous taxes increased by \$2,995,845 (25%) from the previous year. The most significant changes were an increase of \$2,968,428 (25.63%) for general sales tax. Webb County is now targeted for the liquids-rich nature of the Eagle Ford formation in the northern parts of the county.
- Public safety expenditures increased by \$951,112 (9.5%) from the previous year. The most significant changes were an increase of \$592,423 for the Fire and EMS Services Department to fund their first complete year and an increase of \$141,739 for the Sheriff Bargaining Unit wages and fringe benefits as compared to previous year.
- Other financing sources (uses) decreased by \$1.4 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 \$5,394,823.
- The Water Utility Fund net assets at year end totaled \$5,153,482. Of this amount, 126.6% is invested in capital assets net of related debt. Charges for services decreased by \$83,783 (or 4.6%) from the previous year. Current year operations resulted in operating loss of \$219,822. The operating loss can also be attributed to current year depreciation and amortization expenses of \$371,038 and \$20,886, respectively.
- The Casa Blanca Golf Course net assets at year end totaled \$241,341. Of this amount, \$1.2 million is invested in capital assets net of related debt; resulting in an unrestricted net asset balance of negative \$1 million. The operating loss for the year was \$260,741. Part of the operating loss can be attributed to current year depreciation and amortization expenses of \$134,910 and \$621, respectively.

GENERAL FUND BUDGETARY HIGHLIGHTS

At year end, general fund expenditures were less than budget estimates by \$2,780,695. General fund revenues were also less than budgeted estimates by \$354,378 resulting in a positive variance of \$2,426,317. The most significant variance was in the sales and miscellaneous taxes revenues with a \$2,952,101 positive variance; this variance was due to a State wide sales tax collections increase, boosted by strong business spending in the oil/natural gas and manufacturing sectors, and to a lesser extent by retail sales activity. In contrast, property taxes revenues were less than budgeted estimates by \$2 million. The current ad valorem property taxes shortfall can be attributed to a budget increase of \$2.9 million compared from previous year. Property taxes comprise approximately 69.3 percent of total revenue received.

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 \$75,448.

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, 2011, amounted to \$156,763,772 (net of accumulated depreciation). The total increase in the County's net investment in capital asset for the current fiscal year was 3%. 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 Mangana Hein infrastructure project with a cost of \$1,925,634 was funded by Texas Department of Transportation ARRA. This project was for the resurfacing and addition of shoulders on Mangana Hein Road in the South side of Webb County.
- An infrastructure in progress, Loop 20 Stimulus Project, with a cost of \$496,249 was funded by TxDOT. This project was for the preliminary engineering phase of the construction of main lanes and overpasses along Loop 20 in the North side of Webb County.
- The purchase of a Mobile Command Specialty Vehicle totaled \$334,640, mostly funded by Operation Stonegarden Grant. This equipment is used by the Sheriff's Department and the possibilities of the vehicle range from normal dispatch duties to having a high tech camera perched on top of it.
- The purchase of heavy machinery for a cost of \$989,201 was acquired for public safety and infrastructure and environmental activities. The equipment include fire brush truck and fire suppression F750 truck, a water tank, dump truck, wheel loader, wheeled and tandem rollers, and a semi tank trailer.
- North Side International Park, a construction in progress project, for a cost of \$402,312 is being funded with bonds money. Amenities for the grounds include a jogging trail, soccer, baseball, and football fields.

Webb County's Capital Assets

(net of depreciation)

(in Thousands)

	Governmental		Business-type		Total	
	Activities		Activities			
	2011	2010	2011	2010	2011	2010
Capital assets, not being depreciated:						
Land and improvements	\$ 8,652	\$ 8,652	\$ 1,961	\$ 1,791	\$ 10,614	\$ 10,443
Infrastructure in progress	8,614	7,540	-	-	8,614	7,540
Construction in progress	3,221	1,797	-	-	3,221	1,797
Total capital assets, not being depreciated	<u>20,487</u>	<u>17,989</u>	<u>1,961</u>	<u>1,791</u>	<u>22,449</u>	<u>19,780</u>
Capital assets, being depreciated, net:						
Infrastructure	48,766	45,633	11,621	11,694	60,387	57,327
Buildings	62,472	64,390	534	558	63,006	64,948
Furniture, fixtures and equipment	10,296	9,482	626	671	10,922	10,153
Total capital assets, being depreciated, net	<u>121,534</u>	<u>119,505</u>	<u>12,781</u>	<u>12,923</u>	<u>134,315</u>	<u>132,428</u>
Total	<u>\$ 142,022</u>	<u>\$ 137,494</u>	<u>\$ 14,742</u>	<u>\$ 14,714</u>	<u>\$ 156,764</u>	<u>\$ 152,208</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 \$71,949,000. 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 increased by \$2,299,466 (3.3%) from the previous fiscal year.

New borrowing during the year was \$6,795,000 and \$18,425,000 in Certificates of Obligations, Series 2010 and Limited Tax Refunding Bonds, Series 2010, respectively. These certificates of obligations were issued mainly for the purpose of making jail improvements, purchasing fire and EMS equipment, Casa Blanca dam improvements, and funding other County projects.

Webb County's Outstanding Debt

General Obligation

(in Thousands)

	Governmental		Business-type		Total	
	Activities		Activities			
	2011	2010	2011	2010	2011	2010
Certificates of obligation	21,196	27,934	1,748	1,410	22,944	29,344
Limited tax refunding bonds	43,353	27,261	2,207	2,487	45,560	29,748
Limited tax improvement bonds		6,190				6,190
Other lending requirements	1,224	1,847	3,055	3,354	4,279	5,201
Total	\$ 65,773	\$ 63,232	\$ 7,009	\$ 7,250	\$ 72,782	\$ 70,483

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 \$3,555,000,000 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 2011 unemployment rate for the County of Webb was at 8.1%, which is the same rate of a year ago. Webb County's unemployment rate was still higher than Texas rate of 7.8% and lower than national average rate of 8.9%.
- Webb County employer's retirement contribution rate increased from 9.61% to 10% effective January 1, 2012. The employee contribution rate will remain at 6%.
- Webb County employer's health insurance contribution amount increased from \$4,758.78 to \$5,200.00 (9.3%) effective October 7, 2011. The employee contribution amount increased by \$260.00 per plan.
- The real property assessed value for calendar year 2012 increased by \$492,000,000 3.58% from the previous calendar year.
- Webb County is one of 30 counties where the Eagle Ford Shale is actively targeted for oil and gas. The County will benefit in ad valorem taxes as they are generally levied on producing minerals. Current EFS results indicate there will be development activity for a long time to come.

All of these factors were considered in preparing the Webb County's budget for the 2012 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.webbcountytexas.gov.



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**Webb County, Texas
Statement of Net Assets
September 30, 2011**

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 38,560,225	\$ 488,034	\$ 39,048,259
Receivables	13,103,841	285,928	13,389,769
Internal Balances	2,940,729	(2,940,729)	-
Due from Other Governmental Agencies	8,631,420	-	8,631,420
Inventories	257,624	48,091	305,715
Other assets	846,021	274,294	1,120,315
Capital Assets, not being depreciated			
Land and improvement:			
Infrastructure in progress	8,652,228	1,961,407	10,613,635
Construction in progress	8,614,393	-	8,614,393
Construction in progress	3,220,798	-	3,220,798
Capital Assets, being depreciated			
Infrastructure	95,695,174	13,848,256	109,543,430
Buildings	99,929,184	879,672	100,808,856
Equipment and Furniture	42,642,042	1,745,870	44,387,912
Less: Accumulated Depreciation	(116,732,218)	(3,693,034)	(120,425,252)
Total Capital Assets	<u>142,021,601</u>	<u>14,742,171</u>	<u>156,763,772</u>
Total Assets	<u>206,361,461</u>	<u>12,897,789</u>	<u>219,259,250</u>
LIABILITIES			
Accounts payable and accrued expense	14,587,521	239,497	14,827,018
Due to other governmental agencies	1,804,509	-	1,804,509
Unearned revenue	396,015	1,794	397,809
Long-term liabilities:			
Due within one year			
Bonds, capital leases and contracts	4,193,075	613,789	4,806,864
Accrued interest	364,443	47,059	411,502
Compensated absences	1,593,221	19,674	1,612,895
Claims and judgments	1,126,169	-	1,126,169
Due in more than one year			
Bonds, capital leases and contracts	61,579,882	6,395,519	67,975,401
Compensated absences	1,786,322	40,152	1,826,474
Claims and judgments	148,997	-	148,997
OPEB liability	1,943,701	30,335	1,974,036
Total liabilities	<u>89,523,855</u>	<u>7,387,819</u>	<u>96,911,674</u>
NET ASSETS			
Invested in capital assets, net of related debt	76,248,644	7,732,863	83,981,507
Restricted for:			
Capital projects	9,206,756	50,877	9,257,633
Debt service	3,044,900	424,928	3,469,828
Legislative	6,455,281	-	6,455,281
Unrestricted	21,882,025	(2,698,698)	19,183,327
Total net assets	<u>\$ 116,837,606</u>	<u>\$ 5,509,970</u>	<u>\$ 122,347,576</u>

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

Webb County, Texas
Statement of Activities
For the Year Ended September 30, 2011

<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	20,033,431	\$ 2,495,388	\$ 644,205
Public Safety	18,190,180	3,998,400	4,558,717
Justice System	30,365,035	4,529,738	3,496,084
Health and Human Services	19,546,705	3,874	15,211,534
Infrastructure and Environmental Services	8,329,933	4,134,804	2,691,855
Correction and Rehabilitation	17,644,960	27,428	2,608,085
Community and Economic Development	2,825,041	-	417,865
Interest on Long-term debt	<u>2,720,552</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>119,655,837</u>	<u>15,189,632</u>	<u>29,628,345</u>
Business-type activities			
Webb County Water Utility	2,309,817	1,753,657	-
Casa Blanca Golf Course	<u>965,866</u>	<u>644,864</u>	<u>-</u>
Total business-type activities	<u>3,275,683</u>	<u>2,398,521</u>	<u>-</u>
Total primary government	<u>122,931,520</u>	<u>17,588,153</u>	<u>29,628,345</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>	
\$ -	\$ (16,893,838)		\$ (16,893,838)
-	(9,633,063)		(9,633,063)
-	(22,339,213)		(22,339,213)
-	(4,331,297)		(4,331,297)
2,723,063	1,219,789		1,219,789
-	(15,009,447)		(15,009,447)
-	(2,407,176)		(2,407,176)
-	(2,720,552)		(2,720,552)
<u>2,723,063</u>	<u>(72,114,797)</u>		<u>(72,114,797)</u>
-		(556,160)	(556,160)
-		(321,002)	(321,002)
-		(877,162)	(877,162)
<u>2,723,063</u>	<u>(72,114,797)</u>	<u>(877,162)</u>	<u>(72,991,959)</u>
	50,269,312	-	50,269,312
	6,961,922	-	6,961,922
	616,619	-	616,619
	15,163,184	-	15,163,184
	349,911	816	350,727
	2,977,653	-	2,977,653
	(491,550)	491,550	-
	<u>75,847,051</u>	<u>492,366</u>	<u>76,339,417</u>
	3,732,254	(384,796)	3,347,458
	113,105,352	5,894,766	119,000,118
<u>\$ 116,837,606</u>	<u>\$ 5,509,970</u>	<u>\$ 122,347,576</u>	

**Webb County, Texas
Balance Sheet
Governmental Funds
September 30, 2011**

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and investments	\$ 15,422,899	\$ 17,727,940	\$ 33,150,839
Taxes receivable, net	8,180,669	1,292,936	9,473,605
Due from other funds	11,979,020	3,301,085	15,280,105
Receivable from other governments	1,977,401	5,337,930	7,315,331
Other receivables	3,484,929	117,051	3,601,980
Inventories	236,643	20,981	257,624
Other assets	27,863	18,998	46,861
Total assets	41,309,424	27,816,921	69,126,345
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	6,336,060	1,552,528	7,888,588
Due to other funds	7,524,552	4,756,940	12,281,492
Payable to other governments	266,043	281,580	547,623
Deferred revenue	11,051,595	1,638,348	12,689,943
Other accrued expenditures	1,209,396	451,770	1,661,166
Other payables	2,010,221	437,510	2,447,731
Total liabilities	28,397,867	9,118,676	37,516,543
Fund balances:			
Nonspendable:			
Inventories	236,643	20,981	257,624
Prepaid Items	21,758	5,777	27,535
Restricted:			
General government	-	2,602,648	2,602,648
Justice system	-	1,972,120	1,972,120
Health and human services	-	1,320,819	1,320,819
Infrastructure & environmental services	7,362	1,248,336	1,255,698
Correctional and rehabilitation	-	1,462,897	1,462,897
Community and economic development	-	2,366,731	2,366,731
Debt service	-	3,039,652	3,039,652
Public safety	1,330	3,049,969	3,051,299
Other purposes	-	11,660	11,660
Committed:			
Infrastructure & environmental services	-	1,594,098	1,594,098
Other purposes	-	2,557	2,557
Assigned:			
Imprest and change funds	18,837	-	18,837
General Fund 2012 budget shortfall	3,427,617	-	3,427,617
Other purposes	10,885	-	10,885
Unassigned:	9,187,125	-	9,187,125
Total fund balances	12,911,557	18,698,245	31,609,802
Total liabilities and fund balances	41,309,424	27,816,921	69,126,345

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, 2011

Total fund balance, governmental fund: \$ 31,609,802

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	258,669,751
Deduct - accumulated depreciation	(116,648,150)

Certain other long-term assets are not available to pay current period expenditure 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	9,473,605
Accounts receivables and fines, net	1,322,310

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.

1,128,070

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	125,019
Add - Deferred Amount for Refunding	1,334,730
Add - bond issuance costs	799,161
Deduct - bonds payable	(65,481,689)
Deduct - accrued interest on bonds payable	(364,443)
Deduct - bond premiums	(1,751,017)
Deduct - accrued compensated absence	(3,379,543)

Net Assets of Governmental Activities in the Statement of Net Asset	\$ 116,837,606
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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, 2011

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES			
Property Taxes	\$ 48,890,295	\$ 8,098,543	\$ 56,988,838
Sales and other taxes	14,958,101	616,619	15,574,720
Fees and fines	408,733	5,341,018	5,749,751
Intergovernmental	1,602,596	26,559,585	28,162,181
Charges for services	4,222,152	3,924,892	8,147,044
Investment earnings	130,490	176,867	307,357
Miscellaneous	324,815	2,354,875	2,679,690
Grant matching	-	4,082,152	4,082,152
Total revenues	<u>70,537,182</u>	<u>51,154,551</u>	<u>121,691,733</u>
EXPENDITURES			
Current:			
General government	16,850,385	1,134,788	17,985,173
Public safety	10,982,475	6,054,175	17,036,650
Justice system	22,438,717	4,155,288	26,594,005
Health and human services	3,413,753	15,206,440	18,620,193
Infrastructure and environmental services	170,909	6,505,158	6,676,067
Corrections and rehabilitation	13,959,199	2,694,658	16,653,857
Community and economic development	2,131,654	687,302	2,818,956
Debt Service:			
Principal	-	4,186,585	4,186,585
Interest and other charges	-	2,634,158	2,634,158
Bond issuance costs	-	394,976	394,976
Capital outlay	75,448	10,987,061	11,062,509
Total Expenditures	<u>70,022,540</u>	<u>54,640,589</u>	<u>124,663,129</u>
Excess (deficiency) of revenues over expenditures	<u>514,642</u>	<u>(3,486,038)</u>	<u>(2,971,396)</u>
OTHER FINANCING SOURCES (USES)			
Long-term debt issued	-	24,804,714	24,804,714
Premium on bonds issued	-	1,649,513	1,649,513
Payments to refunded bond escrow agent	-	(19,454,380)	(19,454,380)
Transfers in	529,500	1,494,759	2,024,259
Transfers out	(1,035,269)	(1,565,693)	(2,600,962)
Proceeds from sale of equipment	11,500	5,965	17,465
Total other financing sources and uses	<u>(494,269)</u>	<u>6,934,878</u>	<u>6,440,609</u>
Net change in fund balances	20,373	3,448,840	3,469,213
Fund balances - beginning, Restated	<u>12,891,184</u>	<u>15,249,405</u>	<u>28,140,589</u>
Reclassifications:			
Special revenue funds to general fund per GASB 54	<u>8,692</u>	<u>(8,692)</u>	<u>-</u>
Fund balances - beginning, reclassified	<u>12,899,876</u>	<u>15,240,713</u>	<u>28,140,589</u>
Fund balances - ending	<u>\$ 12,911,557</u>	<u>\$ 18,698,245</u>	<u>\$ 31,609,802</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, 2011

Net change in fund balances - total governmental funds: \$ 3,469,213

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 \$11,364,454 exceeded depreciation \$6,815,896 in the current period. 4,548,558

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. (17,465)

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. 2,146,481

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:

Long term debt issued	(6,406,714)
Refunding bonds issued	(18,398,000)
Premium on bonds issued	(1,649,512)
Issuance Cost	394,976

Repayments

To escrow agent	19,454,380
Principal payments	4,186,586
Amortization of Issuance Cost, Premiums, Discounts and Deferred Amount on Refunding	(128,235)

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	2,382
Arbitrage rebate	
Changes in inventory	50,140
Changes in payables related to accrued receivables	(1,832,864)
Bad debt expenses	(326,953)
Compensated absences	(163,635)
Capital assets transferred out to the Water Utility Enterprise Fund	(16,558)

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. (1,580,526)

Change in net assets of governmental activities \$ 3,732,254

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

**Webb County, Texas
Statement of Net Assets
Proprietary Funds
September 30, 2011**

	Business Type Activities Enterprise Funds			Governmental Activities
	(Major Fund)	(Non Major Fund)	Total	Internal Service Funds
	Water Utility	Casa Blanca Golf Course		
ASSETS				
Current assets:				
Cash and investments	\$ 430,780	\$ 57,255	\$ 488,035	\$ 5,409,390
Accounts Receivable, net	284,634	1,294	285,928	-
Deferred charges	262,098	12,196	274,294	-
Due from other funds	13,611	110	13,721	3,681,531
Other receivables	-	-	-	326
Inventories	31,323	16,768	48,091	-
Total current assets	<u>1,022,446</u>	<u>87,623</u>	<u>1,110,069</u>	<u>9,091,247</u>
Non-current assets:				
Capital Assets:				
Land and improvements	216,295	1,745,112	1,961,407	-
Infrastructure	12,868,629	232,000	13,100,629	-
Utility System	747,627	-	747,627	-
Buildings	574,357	305,315	879,672	-
Equipment and furniture	947,853	798,017	1,745,870	84,068
Less Accumulated depreciation	<u>(3,107,564)</u>	<u>(585,470)</u>	<u>(3,693,034)</u>	<u>(84,068)</u>
Total non-current assets	<u>12,247,197</u>	<u>2,494,974</u>	<u>14,742,171</u>	<u>-</u>
Total assets	<u><u>13,269,643</u></u>	<u><u>2,582,597</u></u>	<u><u>15,852,240</u></u>	<u><u>9,091,247</u></u>

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

Webb County, Texas
Statement of Net Assets
Proprietary Funds
September 30, 2011

	Business Type Activities			Governmental
	Enterprise Funds			Activities
	(Major Fund)	(Non Major Fund)		Internal Service
	Water Utility	Casa Blanca Golf Course	Total	Funds
LIABILITIES				
Current Liabilities:				
Accounts payable	74,951	25,242	100,193	1,004,891
Salaries payable	18,555	-	18,555	-
Accrued interest payable	42,375	4,684	47,059	-
Due to other funds	2,047,324	1,022,271	3,069,595	3,624,274
Other accrued expenses	46,069	2,213	48,282	-
Customer deposits	72,470	-	72,470	-
Unearned revenue	-	1,794	1,794	-
Compensated absences	19,674	-	19,674	-
Capital lease obligation	-	114,253	114,253	-
Claims and judgments	-	-	-	1,126,169
Bonds, notes and loans payable	366,921	132,615	499,536	-
Total current liabilities	<u>2,688,339</u>	<u>1,303,072</u>	<u>3,991,411</u>	<u>5,755,334</u>
Non-current liabilities:				
Compensated absences	40,152	-	40,152	-
Capital lease obligation	-	140,279	140,279	-
Claims and judgments	-	-	-	148,997
OPEB Liabilities	30,335	-	30,335	1,943,701
Bonds, notes and loans payable	5,357,335	897,905	6,255,240	-
Total non-current liabilities	<u>5,427,822</u>	<u>1,038,184</u>	<u>6,466,006</u>	<u>2,092,698</u>
Total liabilities	<u>8,116,161</u>	<u>2,341,256</u>	<u>10,457,417</u>	<u>7,848,032</u>
NET ASSETS				
Invested in capital assets, net of related debt	6,522,940	1,209,922	7,732,862	-
Restricted for debt service	424,928	-	424,928	-
Restricted for capital projects	-	50,877	50,877	-
Unrestricted	(1,794,386)	(1,019,458)	(2,813,844)	1,243,215
Total net assets	<u>\$ 5,153,482</u>	<u>\$ 241,341</u>	<u>\$ 5,394,823</u>	<u>\$ 1,243,215</u>
Adjustment to reflect the consolidation of internal service fund activities related to the Water Utility Fund.			115,147	
Net assets of business-type activities			<u>\$ 5,509,970</u>	

Webb County, Texas
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended September 30, 2011

	Business Type Activities			Governmental
	Enterprise Funds			Activities
	(Major Fund)	(Non-Major Fund)		
	Water Utility	Casa Blanca Golf Course	Total	Internal Service Funds
REVENUES				
Charges for services and plan members contributions	\$ 1,752,200	\$ 644,864	\$ 2,397,064	\$ 11,338,998
Total operating revenues	<u>1,752,200</u>	<u>644,864</u>	<u>2,397,064</u>	<u>11,338,998</u>
OPERATING EXPENSES				
Personnel services	897,438	-	897,438	-
Contractual services	23,972	-	23,972	69,148
Utilities	293,046	88,813	381,859	-
Repairs and maintenance	99,293	19,277	118,570	-
Other supplies and expenses	257,311	661,984	919,295	-
Insurance claims and expenses	-	-	-	12,621,366
OPEB costs	9,038	-	9,038	388,020
Depreciation	371,038	134,910	505,948	-
Amortization	20,886	621	21,507	-
Total Operating Expenses	<u>1,972,022</u>	<u>905,605</u>	<u>2,877,627</u>	<u>13,078,534</u>
Operating income (loss)	<u>(219,822)</u>	<u>(260,741)</u>	<u>(480,563)</u>	<u>(1,739,536)</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest and investment revenue	758	58	816	41,429
Miscellaneous revenue	1,457	-	1,457	-
Interest expense	(321,926)	(60,262)	(382,188)	-
Total non-operating revenue (expenses)	<u>(319,711)</u>	<u>(60,204)</u>	<u>(379,915)</u>	<u>41,429</u>
Income (loss) before contributions and transfers	(539,533)	(320,945)	(860,478)	(1,698,107)
Capital contributions	-	-	-	-
Transfers in	491,663	-	491,663	3,593,022
Transfers out	(113)	-	(113)	(3,491,309)
Change in net assets	<u>(47,983)</u>	<u>(320,945)</u>	<u>(368,928)</u>	<u>(1,596,394)</u>
Total net assets - beginning, restated	5,201,465	562,286	5,763,751	2,839,609
Total net assets - ending	<u>\$ 5,153,482</u>	<u>\$ 241,341</u>	<u>\$ 5,394,823</u>	<u>\$ 1,243,215</u>
Change in net assets, per above				
Adjustment to reflect the consolidation of internal service fund activities related to the Water Utility Fund.			(15,868)	
Change in net assets of business-type activities (page 45)			<u>\$ (384,796)</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, 2011

	Business Type Activities			Governmental
	Enterprise Fund		Total	Activities
	(Major Fund)	(Non-Major Fund)		Internal
	<u>Water Utility</u>	<u>Golf Course</u>		<u>Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 1,661,293	643,206	2,304,499	-
Premiums from participants	-	-	-	11,338,672
Payments to employees	(911,362)	-	(911,362)	-
Payments to vendors, suppliers	(667,520)	(780,573)	(1,448,093)	(69,148)
Payments to insurance administrators				(1,470,243)
Claims Paid				(11,695,101)
Internal Transactions	19,163	429,765	448,928	-
Net cash provided (used) by operating activities	<u>101,574</u>	<u>292,398</u>	<u>393,972</u>	<u>(1,895,820)</u>
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES				
Transfers In	491,663	-	491,663	3,593,022
Transfers Out	(113)	-	(113)	(3,491,310)
Net cash provided (used) by non capital financing activities	<u>491,550</u>	<u>-</u>	<u>491,550</u>	<u>101,712</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Infrastructure	(21,750)	(232,000)	(253,750)	-
Equipment and Furniture	-	(109,648)	(109,648)	-
Short Term Notes Payable	(81,723)	8,452	(73,271)	-
Interest Paid on Debt	(326,823)	(58,501)	(385,324)	-
Capital Lease Obligation	-	(108,994)	(108,994)	-
Long Term Bonds Payable	(330,599)	271,675	(58,924)	-
Issuance Cost for Bonds	3,613	(5,991)	(2,378)	-
Net cash provided (used) by capital financing activities	<u>(757,282)</u>	<u>(405,353)</u>	<u>(1,162,635)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	2,217	58	2,275	41,429
Net cash provided (used) by investing activities	<u>2,217</u>	<u>58</u>	<u>2,275</u>	<u>41,429</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>(161,941)</u>	<u>(112,897)</u>	<u>(274,838)</u>	<u>(1,752,679)</u>
Cash investments, beginning of year	592,721	170,152	762,873	7,295,852
Cash investments, end of year	<u>\$ 430,780</u>	<u>57,255</u>	<u>488,035</u>	<u>5,543,173</u>
Reconciliation of operating income to net cash provided (used) by operations:				
Operating income	\$ (219,822)	(260,741)	(480,563)	(1,739,535)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	371,038	134,910	505,948	-
Amortization expense	20,886	621	21,507	-
(Increase) Decrease in Accounts Receivable	(90,907)	133	(90,774)	(326)
(Increase) Decrease in Due from Other Funds	44,204	(108)	44,096	(1,854,368)
(Increase) Decrease in Inventories	(10,144)	2,568	(7,576)	-
Increase (Decrease) in Accounts Payable	20,733	(13,526)	7,207	(15,684)
Increase (Decrease) in Other Payables	4,551	(1,332)	3,219	-
Increase (Decrease) in Accrued Liabilities	-	-	-	109,125
Increase (Decrease) in Accrued Wages Payable	(26,867)	-	(26,867)	-
Increase (Decrease) in Due to Other Funds	(25,041)	429,873	404,832	1,189,476
Increase (Decrease) in Short-Term Risk Liability	-	-	-	84,499
Increase (Decrease) in Long-Term Risk Liability	-	-	-	(57,027)
Increase (Decrease) in Long Term OPEB Liability	9,038	-	9,038	388,020
Increase (Decrease) in Short Term Accrued Compensated Absences	757	-	757	-
Increase (Decrease) in Long Term Accrued Compensated Absences	3,148	-	3,148	-
Total adjustments	<u>321,396</u>	<u>553,139</u>	<u>874,535</u>	<u>(156,285)</u>
Net cash provided (used) by operating activities	<u>\$ 101,574</u>	<u>292,398</u>	<u>393,972</u>	<u>(1,895,820)</u>

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

Webb County, Texas
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2011

	Private Purpose Trust Funds	
	<u>Total</u>	<u>Agency Funds</u>
ASSETS		
Cash and investments	\$ 1,000,000	\$ 14,066,930
Other receivables	2,028,391	562,380
Total assets	3,028,391	14,629,310
LIABILITIES		
Accounts payable	1,737,656	77,082
Due to other governments	-	3,751,155
Refunds payable and others	90,819	10,801,073
Total liabilities	1,828,475	14,629,310
NET ASSETS		
Held in trust for benefits and other purposes	\$ 1,199,916	

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, 2011

	Private Purpose Trust Funds
	<u>Total</u>
ADDITIONS	
Total net investment earnings	9,062
Other Additions:	
Grazing lease and royalties	1,026,210
Total additions	1,035,272
DEDUCTIONS	
Education	891,957
Total deductions	891,957
Change in net assets	143,315
Net assets - beginning	1,056,601
Net assets - ending	\$ 1,199,916

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, 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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:

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.

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 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.

Blended Component Unit The Webb County Community Action Agency (CAA) is an entity

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

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 abused and neglected 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 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.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

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.).

The County's fiduciary funds (which have been redefined and narrowed in scope) are presented in the fund financial statements by type (private purpose 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.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

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 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.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

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 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 primary operating fund of the County. It is used to account for all financial resources of the general government, except those required to be accounted for in another fund.

Non-Major Special Revenue Funds are used to account for the proceeds of specific revenue resources that are restricted or committed to expenditures for specified purposes.

Debt Service Funds are used to account for financial resources that are restricted, committed, or assigned to expenditures 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 that are restricted, committed, or assigned to expenditures for capital outlays, including acquisition or construction of major capital facilities and other capital assets (other than those financed by Business-type/Proprietary Funds).

PROPRIETARY FUNDS:

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

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, 2011 to consider the employer contributions made, increase (decrease) in the net OPEB obligation, percentage of OPEB cost contributed, net OPEB obligation.

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.

Private Purpose 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 Private Purpose Trust Fund accounts for interest income and other

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

revenues earned for the benefits of various independent school districts in the County. The Available School Private Purpose Trust Fund accounts for the annual distribution to the independent school districts earned by the Permanent School Fund. The County declared an \$878,857 distribution as of September 30, 2011 from these trust funds. The Court declared one million dollars to remain in the Permanent School Fund as fund balance.

The County's agency funds included the following:

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.

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

are in accordance with GASB Statement No. 40.

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.

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 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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

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 completed.

Interest incurred during construction is not capitalized in the governmental activities on the government-wide financial statements; however, capitalization of Interest is required for business-type activities.

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, 2011

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. 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.

7. 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.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

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	799,161
Prepaid Expenses	27,535
Deposits	18,374
Total \$	845,070
Business Activities:	
Proprietary Fund:	
Enterprise Fund	
Unamortized Bond Issuance Costs	274,294
Total \$	274,294

8. RECLASSIFICATION

Certain September 30, 2010 accounts balances have been reclassified in this report to conform to the financial statement presentation used in 2011.

9. 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.

10. FUND BALANCES

The County Commissioners Court established financial policies during the September 26, 2011 meeting that included a policy for maintaining a minimum fund balance ranging between fifteen percent and two months of budgeted expenditures and outgoing transfers.

The County implemented the requirements of GASB Statement No. 54 Fund Balance Reporting and Governmental Type Definitions. The County categorized its fund balances in five classifications and in the hierarchy to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable -- These balances represent amounts that are not in spendable form or are legally or contractually required to be maintained intact, such as inventories.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

Restricted Fund Balance -- Represents amounts that are restricted to specific purposes, with constraints placed on the use of resources by (a) external creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Fund balance on the debt service funds will be restricted for the payment of principal and interest on the debt service obligation. Any funds that are remaining after all debt is extinguished will transferred to the general fund to be used for any general purpose.

Committed Fund Balance -- These balances represent amounts that are restricted for purposes which the County Commissioners Court, the County's highest level of decision-making authority, has designed their use. These amounts are committed through of a court order. These amounts can only be re-allocated by the same formal action that was taken to originally commit those amounts. Fund allocated through the use of the general fund monies for capital assets are categorized as committed.

Assigned Fund Balance -- Represent amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted or committed. The governing body has delegated authority to the County Auditor, the chief financial officer, to make recommendations to allocate funds, which have not been previously restricted or committed.

Unassigned Fund Balance -- Represent the residual amount in the general fund that has not been restricted, committed or assigned to specific purposes.

It is the County's policy to use restricted funds first, when expenditures are incurred for purposes for which both restricted and unrestricted funds are available. In the case of unrestricted funds, the County will consider first reducing committed funds, then assigned, and followed by unassigned when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. A minimum fund balance deficiencies shall be replenished within the following time periods: Deficiency resulting in a minimum fund balance between 12.5 percent and 15 percent shall be replenished over a period not to exceed one year, Deficiency resulting in a minimum fund balance between 10 percent and 12.5 percent shall be replenished over a period not to exceed two years, Deficiency resulting in a minimum fund balance of less than 10 percent shall be replenished over a period not to exceed three years

The restricted other purposes amounts amount of \$ 18,698,245 reported as other governmental funds includes \$ 6,446,589 of special revenues, and \$ 9,206,756 of capital projects restricted for various programs and projects, along with \$ 3,044,900 of debt service.

11. ADJUSTMENTS TO FUND BALANCE AND NET ASSETS

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

Governmental Activities

Government Wide Statements of Activities reflect a prior period adjustment \$ 1,846 due to the beginning balance for grant refund payable for the Community Justice Assistance Division grant programs for fiscal year ended September 30, 2010, an over statement of Net Assets.

Governmental Funds - Special Revenues Funds

The Community Justice Assistance Division (CJAD) special revenue funds was adjusted for (\$1,846); CJAD Substance Abuse Felony Program (\$ 862) and CJAD Day Reporting Center Program (\$ 984) 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 2010.

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 to the beginning fund balance for the fiscal year ended September 30, 2010.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FIANANCIAL 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 \$ 115,146 difference are as follows:

Internal receivable representing charges in excess of cost to business-type activities – prior years	\$ 131,014
Internal payable representing cost in excess of charges to business-type activities – current year	<u>(15,868)</u>
Net adjustment to increase net assets – total enterprise fund to arrive at net assets – business-type activities	<u>\$ 115,146</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, 2011.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

The \$ 1,170,726 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 County implemented an increase employer contribution and employee deduction to reduce the project fund deficit for 2012.

The \$ 1,081,387 excesses for the Webb County Workers Compensation resulted from the required transfers out to the Webb County Employees Health Benefits and the Employees Retiree OPEB fund for the projected fund deficit. Revenues and the fund balance absorbed the excess expenses.

The \$ 195,736 excesses for Webb County Employees Retiree OPEB resulted from the actuarial computed liability increase over the total original budget. The increase was due the increase utilization of medical services by the County retirees. The County and retirees contributions and benefits available to County retirees will be continuity reviewed.

B. DEFICIT FUND EQUITY

The County's Water Utility System Fund is an Enterprise Fund that had a negative unreserved retained fund balance of \$ 1,794,386 at the end of September 2011. 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 2012 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 \$ 1,019,458 at the end of September 2011. The County has two golf courses; our own and a privately owned club. The County's golf course is managed by a regional golf course operator who maintains the facility and greens for a set management fee. The operator is also entitled to profit sharing in 2011 once the golf rounds exceed 37,500. The County pays for all investments and related obligations. The Court will entertain rate increases until after the renovations are completed.

IV. DETAILED NOTES ON ALL FUNDS

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

CASH - At , the County's cash on hand is \$ 17,897 and \$ 900 for governmental activities and business type activities respectively. The carrying amount of the County deposits was \$12,398,210 and the bank balance was \$ 14,655,011 for the governmental activities. The carrying amount of the County's deposits for the business-type activities was \$5,777 and the bank balance was \$ 2,270. The fiduciary funds carrying amount of the County's deposits was \$ 9,594,787 and bank balance was \$ 8,589,932. Of the bank amounts, 100 percent was insured or collateralized with securities held by the County's agent in the County's name.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

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 \$ 5,843,951 (\$ 5,362,594 for governmental activities, \$ 481,357 for business-type activities) are reported as cash equivalent. Texpool's net assets value is 1.00004% of the County's carrying value as of September 30, 2011. 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 or 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 became effective for fiscal periods after June 15, 2009.

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.

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

Financial Statements	Primary Government		Fiduciary Funds
	Governmental Activities	Business-type Activities	
Cash on hand	\$ 17,837	900	
Deposits	12,398,210	5,777	9,594,787
Certificates of deposit	20,781,584		5,472,143
Texpool State Investment Pool	5,362,594	481,357	
Total Cash and Cash Equivalents	\$ <u>38,560,225</u>	<u>488,034</u>	<u>15,066,930</u>

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).

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. The policy for the investment of funds of the County "WEBB COUNTY, TEXAS POLICY FOR THE INVESTMENT OF COUNTY FUNDS" has been adopted by the Webb County Commissioners Court pursuant to Section 116.112 of the Texas Local Government Code, Chapter 2256 and Chapter 2257 of the Texas Government Code. The policy has been reviewed and adopted by order by the Court annually, in accordance with Section 2256.005 (e) of the Texas Government Code. As of September 30, 2011 the County was in compliance with all its investment guidelines to manage interest rate risk.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

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			1,045,906	Less than 90	
Certificates of deposits			4,426,238	Less than 365	
Texpool Investment Pool	5,362,594	481,357		25 (2)	AAAm
Total \$	<u>5,362,594</u>	<u>481,357</u>	<u>5,472,144</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 does not have any investments where the issuer has 5 percent or more of the total investments.

The County Investment Officer is authorized by statute and its formal investment policy (limited to authorized investments and prohibited for other type of investments) authorized 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 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.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

Reconciliation of bank overdraft:

Per Fund Type	Negative Pooled Cash
Fiduciary Fund	
Renewal Internet Bank Account	\$ <u>569</u>
Total Bank Overdraft Balance	\$ <u><u>569</u></u>

The Renewal Internet bank account had a negative cash balance as of September 30, 2011

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, 2011 all of the County's investments are held in the County's name.

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. TAXES AND OTHER RECEIVABLES

The following is a summary of the gross current and delinquent taxes receivable and the allowance for uncollectible taxes:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

<u>Tax Receivable Delinquent</u>	<u>Taxes</u>	<u>Allowance for Uncollectible Taxes</u>	<u>Net Taxes</u>
Delinquent Taxes			
General Fund	\$ 9,501,433	\$ 1,320,764	\$ 8,180,669
Non-major Governmental Fund	1,581,304	288,367	1,292,937
Total Tax Receivable Delinquent	<u>\$ 11,082,737</u>	<u>\$ 1,609,131</u>	<u>\$ 9,473,606</u>

Other receivables of the year end for the County's General Fund, Water Utility Fund and Nonmajor Funds in the aggregate, including the applicable allowance for uncollectible accounts, are as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Court Fines and Fees	\$ 20,527,596	\$ -
Billing Receivable	-	290,261
Restitution Receivable	-	55,403
Accounts Receivable	2,144,847	4,523
Accrued Interest Receivable	<u>3,022</u>	<u>-</u>
Gross Receivables	22,675,465	350,187
Less: allowance	<u>(19,045,230)</u>	<u>(64,259)</u>
Net Total Receivables	<u>\$ 3,630,235</u>	<u>\$ 285,928</u>

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, 2011

	<u>Unavailable</u>	<u>Unearned</u>
Properties taxes receivables – General Fund	\$ 7,877,305	\$
Court fines receivable - General Fund	3,174,289	
Properties taxes receivables – Road and Bridge Fund	151,864	
Properties taxes receivables – Debt Service Fund	1,090,470	
Grant drawdown prior to meeting all eligibility requirements		396,015
Total	\$ 12,293,928	\$ 396,015

C. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2011 was as follows:

	<u>Balance</u>	<u>September 30, 2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u>	<u>September 30, 2011</u>
Governmental and Internal Services activities:							
Capital assets, not being depreciated:							
Land and improvements	\$	8,652,228	\$ -	\$ -	\$ -	\$	8,652,228
Infrastructure in progress		7,539,791	1,294,980		(220,378)		8,614,393
Construction In progress		1,797,007	1,430,341		(6,549)		3,220,800
Total capital assets, not being depreciated		17,989,026	2,725,321	-	(226,927)		20,487,421
Capital assets, being depreciated:							
Infrastructure		90,998,063	4,146,120		550,991		95,695,173
Buildings		99,181,143	741,491		6,549		99,929,182
Furniture, fixtures, and equipment		39,415,831	3,751,522	(507,208)	(347,171)		42,312,975
Intangible		329,067.00					329,067
Total capital assets, depreciated		229,924,104	8,639,133	(507,208)	210,369		238,266,397
Less accumulated depreciation for:							
Infrastructure		(45,364,875)	(1,564,177)				(46,929,052)
Buildings		(34,791,392)	(2,665,507)				(37,456,899)
Furniture, fixtures, and equipment		(30,263,202)	(2,586,212)	503,147			(32,346,267)
Total accumulated depreciation		(110,419,469)	(6,815,896)	503,147	-		(116,732,218)
Total capital assets, being depreciated, net		119,504,634	1,823,237	(4,061)	210,369		121,534,179
Governmental activities capital assets, net	\$	137,493,660	\$ 4,548,558	\$ (4,061)	\$ (16,558)	\$	142,021,600

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

	Balance September 30, 2010	Additions	Deletions	Transfers	Balance September 30, 2011
Business-type activities:					
Capital assets, not being depreciated:					
Land and improvements	\$ 1,791,061	\$ 170,346	\$ -	\$ -	\$ 1,961,407
Infrastructure in progress	-				-
Construction In progress	-				-
Total capital assets, not being depreciated	<u>1,791,061</u>	<u>170,346</u>	<u>-</u>	<u>-</u>	<u>1,961,407</u>
Capital assets, being depreciated:					
Infrastructure	13,594,506	237,192		16,558	13,848,256
Buildings	879,672				879,672
Furniture, fixtures, and equipment	1,636,222	109,648			1,745,870
Total capital assets, depreciated	<u>16,110,400</u>	<u>346,841</u>	<u>-</u>	<u>16,558</u>	<u>16,473,799</u>
Less accumulated depreciation for:					
Infrastructure	(1,900,571)	(326,632)			(2,227,203)
Buildings	(321,526)	(24,536)			(346,062)
Furniture, fixtures, and equipment	(964,990)	(154,779)			(1,119,769)
Total accumulated depreciation	<u>(3,187,086)</u>	<u>(505,947)</u>	<u>-</u>	<u>-</u>	<u>(3,693,034)</u>
Total capital assets, being depreciated, net	<u>12,923,314</u>	<u>(159,107)</u>	<u>-</u>	<u>16,558</u>	<u>12,780,765</u>
Business-type activities capital assets, net	<u>\$ 14,714,375</u>	<u>\$ 11,239</u>	<u>\$ -</u>	<u>\$ 16,558</u>	<u>\$ 14,742,172</u>

Interest incurred during the construction phase is \$ 1,202,380 included in the cost of the construction projects

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

Governmental activities:

General Government	\$ 794,436
Public Safety	1,255,190
Justice System	1,345,546
Health and Human Service	336,703
Infrastructure and Environmental Services	2,091,409
Correction and Rehabilitation	463,023
Community and Economic Development	<u>529,588</u>
Total depreciation expense - governmental activities	<u>\$ 6,815,896</u>

Business-type activities:

Total depreciation expense - business-type activities	<u>\$ 505,895</u>
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Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

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>
Accounts payable	\$ 8,876,239	\$ 100,193
Accrued wages	1,661,161	18,555
Other liabilities	2,066,175	48,281
Restitution payable	162,894	
Retainage payable	235,906	
Customer deposits		72,470
Total Accounts Payable and Accrued Liabilities	<u>\$ 13,002,375</u>	<u>\$ 239,499</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.

The County's interfund and intrafund receivables and payables represent amounts that cover cash shortages that are within the pooled cash account. The intrafund amounts have been eliminated for government-wide financial statements. These balances will be eliminated in the subsequent period. The interfund mainly represent amounts which are used to leverage County funds in securing federal and state grant funds and amounts which management has identified as excess in the corresponding funds.

The composition of individual interfund/intrafund receivable and payable balances as of September 30, 2011 is as follows:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

<u>Primary Government</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Governmental Funds		
General Fund	\$ 11,979,020	\$ 7,524,552
Nonmajor Governmental Funds	3,301,085	4,756,940
Governmental Funds Subtotals	<u>15,280,105</u>	<u>12,281,492</u>
Proprietary Funds		
Water Utility (Major Fund)	13,611	2,047,324
Golf Course (Non Major Fund)	110	1,022,271
Proprietary Funds Subtotals	<u>13,721</u>	<u>3,069,595</u>
Internal Service Funds		
Employee Health Benefits	2,407,529	1,035,211
Workers Compensation Reserve	1,100,957	2,532,046
OPEB Employees Retiree Fund	173,047	57,015
Internal Service Funds Subtotals	<u>3,681,533</u>	<u>3,624,272</u>
Total	<u><u>\$ 18,975,359</u></u>	<u><u>\$ 18,975,359</u></u>

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.

The following are the transfers in and out as of September 30, 2011:

	<u>Transfers In:</u>				
	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Total</u>
Transfers Out:					
General Fund	\$	\$ 458,557	\$ 475,000	\$ 101,712	\$ 1,035,269
Nonmajor Governmental Funds	529,500	1,036,193			1,565,693
Water Utilities Enterprise Funds		8	105		113
Internal Service Funds				3,491,309	3,491,309
Fiduciary Funds					-
Total	<u><u>\$ 529,500</u></u>	<u><u>\$ 1,494,758</u></u>	<u><u>\$ 475,105</u></u>	<u><u>\$ 3,593,021</u></u>	<u><u>\$ 6,092,384</u></u>

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

Transfer in \$ 529,500 for the General Fund consists of \$400,000 from the following Special Revenue Funds - Road and Bridge, \$85,000 from the Webb County Courthouse Security Fund for the Sheriff's security personnel, \$29,500 from the Texas Indigent Task Force for personnel cost, and \$ 15,000 from the Webb County Justice of Peaces Courthouse Security for the enforcement personnel with the Justice of Peace PCT 1 PL1 and Justice of Peace PCT 4.

Transfers out \$ 1,035,269 for the General Fund consist of \$ 101,712 to the Webb County Employees Health to covered the partial deficit not covered by the Workers Compensation Fund, \$316,757 to the Building Permanent Fund and \$ 15,800 to the Library Construction Permanent Fund \$ 76,000 to debt service payments for capital leases, \$ 50,000 to the Webb County Record Preservation Fund for personnel and operations, . The Court also approved the general fund transfers out \$ 475,000 to the Water Utility Enterprise Fund for debt service requirements and operations.

The Water Utility Fund transfers out \$ 113 for the Water Utility \$ 105 debt service reserve and \$ 8 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 \$ 16,559 for the net book value for assets transferred from the by governmental activities to the Water Utility Enterprise Fund.

The Court approved \$ 3,491,309 transfers from the Worker's Compensation Reserve Fund and from the General Fund \$ 101,713 to the Webb County Employees' Health Benefit internal service fund to eliminate \$ 2,970,932 the projected fund's deficit. The Workers' Compensation Reserve Fund also transferred \$ 622,090 to the Webb County Employees Retiree OPEB Fund to fund; \$388,020 for OPEB costs and \$ 234,070 for additional medical claims and eliminate the projected fund's deficit.

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.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

The assets acquired through capital lease are as follows:

	Governmental Activities
Asset:	
Buildings	\$ 82,905
Equipment	3,466,123
Less: Accumulated Depreciation	(3,096,099)
Total	\$ 452,929
	Business-type Activities
Asset:	
Equipment	\$ 550,491
Less: Accumulated Depreciation	(311,945)
Total	\$ 238,546

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, 2011, were as follows:

	Governmental Activities
<u>Year Ending September 30</u>	
2012	127,099
2013	79,426
2014	64,119
2015	64,119
Total minimum lease payments	334,763
Less: amount representing interest	(30,736)
Present value of minimum lease payments	\$ 304,027
	Business-type Activities
<u>Year Ending September 30</u>	
2012	123,816
2013	123,816
2014	20,636
Total minimum lease payments	268,268
Less: amount representing interest	(13,737)
Present value of minimum lease payments	\$ 254,531

G. LONG-TERM DEBT

The following is a summary of long-term debt activity for the year ended September 30, 2011. 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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

County's administration building retired with 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, Limited Tax Refunding Bonds, Series 2010 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 and Certificates of Obligations, Series 2010 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, 2011

Changes in Long-Term Liabilities

Long-term liabilities activity for the fiscal year ended September 30, 2011, 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 2001	7,000,000	4,550,000		4,320,000	230,000		
Limited Tax Improvement Bonds, Series 2002	11,300,000	6,190,000		6,190,000			
Certificates of Obligations, Series 2002	4,300,000	2,795,000		2,410,000		385,000	190,000
Limited Tax Refunding Bonds, Series 2003	5,440,004	2,992,646			704,152	2,288,494	729,913
Certificates Of Obligation, Series 2003	9,700,000	4,816,050			252,200	4,563,850	203,700
Limited Tax Refunding Bonds, Series 2005	12,716,562	11,916,146			1,293,356	10,622,790	895,079
Certificates Of Obligation, Series 2006	11,685,000	10,388,000		453,000		9,935,000	417,000
Limited Tax Refunding Bonds, Series 2007	6,865,123	6,781,582			29,485	6,752,097	29,485
Limited Tax Refunding Bonds, Series 2008	7,105,000	5,960,000			960,000	5,000,000	990,000
Certificates of Obligations, Series 2008A	5,575,000	5,385,000		5,385,000			
Certificates of Obligations, Series 2010	6,406,714		6,406,714		94,286	6,312,428	94,286
Limited Tax Refunding Bonds, Series 2010	18,398,000		18,398,000			18,398,000	
	<u>106,491,403</u>	<u>61,774,424</u>	<u>24,804,714</u>	<u>18,758,000</u>	<u>3,563,479</u>	<u>64,257,659</u>	<u>3,549,463</u>
Bond premiums		254,863	1,649,512	7,283	146,075	1,751,017	
Bond discounts		(135,184)		(6,102)	(4,062)	(125,020)	
Less deferred amount on refundings		(508,937)	(995,131)		(169,338)	(1,334,730)	
Total Certificates of Obligations & Bonds	<u>106,491,403</u>	<u>61,385,166</u>	<u>25,459,095</u>	<u>18,759,181</u>	<u>3,536,154</u>	<u>64,548,926</u>	<u>3,549,463</u>
Tax Notes							
Tax Notes, Series 2007	1,680,000	710,000			350,000	360,000	360,000
Tax Notes, Series 2007A	1,125,000	725,000			165,000	560,000	170,000
Total Notes	<u>2,805,000</u>	<u>1,435,000</u>			<u>515,000</u>	<u>920,000</u>	<u>530,000</u>
Lease Purchases							
Mitel Networks-Admin Bldg Telephone System	488,535	133,067			57,411	75,656	60,477
New Dawn - District Attorney Prosecutor	329,067	279,067			50,696	228,371	53,135
Total Lease Purchases	<u>817,602</u>	<u>412,134</u>			<u>108,107</u>	<u>304,027</u>	<u>113,612</u>
Governmental activities long-term liabilities	<u>110,114,005</u>	<u>63,232,300</u>	<u>25,459,095</u>	<u>18,759,181</u>	<u>4,159,261</u>	<u>65,772,953</u>	<u>4,193,075</u>
Business-type Activities:							
Certificates of Obligations & Bonds							
Limited Tax Refunding Bonds, Series 2003	894,996	492,354			115,848	376,506	120,087
Certificates Of Obligation, Series 2003	300,000	148,950			7,800	141,150	6,300
Limited Tax Refunding Bonds, Series 2005	2,058,438	1,923,854			221,644	1,702,210	119,921
Certificates of Obligations, Series 2006	720,000	622,000		27,000		595,000	28,000
Limited Tax Refunding Bonds, Series 2007	119,877	118,418			515	117,903	515
Certificates of Obligations, Series 2008	648,000	639,000			10,000	629,000	14,000
Certificates of Obligations, Series 2010	388,286		388,286		5,714	382,572	5,714
Limited Tax Refunding Bonds, Series 2010	27,000		27,000		-	27,000	
	<u>5,156,597</u>	<u>3,944,576</u>	<u>415,286</u>	<u>27,000</u>	<u>361,521</u>	<u>3,971,340</u>	<u>294,537</u>
Bond premiums		37,748	21,279	434	10,952	47,641	
Bond discounts		(7,659)		(376)	(163)	(7,120)	
Less deferred amount on refundings		(77,692)	(2,165)		(22,776)	(57,081)	
Total Certificates of Obligations & Bonds	<u>5,156,597</u>	<u>3,896,973</u>	<u>434,400</u>	<u>27,058</u>	<u>349,534</u>	<u>3,954,781</u>	<u>294,537</u>
Loans							
TWDB Water & Sewer DFUNDII, Series 2000	1,958,000	1,550,000			110,000	1,440,000	120,000
TWDB EDAP Loan, Series 2004	1,102,000	942,000			55,000	887,000	55,000
TWDB EDAP Loan, Series 2004A	588,000	498,000			25,000	473,000	30,000
Total Loans	<u>3,648,000</u>	<u>2,990,000</u>			<u>190,000</u>	<u>2,800,000</u>	<u>205,000</u>
Lease Purchases							
Golf Course Lease	550,491	363,526			108,995	254,531	114,253
Total Lease Purchases	<u>550,491</u>	<u>363,526</u>			<u>108,995</u>	<u>254,531</u>	<u>114,253</u>
Business-type Activity Long-term Liabilities	<u>9,355,088</u>	<u>7,250,499</u>	<u>434,400</u>	<u>27,058</u>	<u>648,529</u>	<u>7,009,312</u>	<u>613,790</u>

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

PRIMARY GOVERNMENT:

Governmental Activities

<p>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</p>	<p>4,300,000</p>	<p>385,000</p>	<p>3.00%-5.03%</p>	<p>303,840</p>
<p>Limited Tax Refunding Bonds, Series 2003 refund the outstanding obligations of the County on Schedule 1 hereto (the "Refunded Obligations") on March 1, 2004.</p>	<p>5,440,004</p>	<p>2,288,494</p>	<p>2.50%-3.00%</p>	<p>814,583</p>
<p>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 purposes in the area known as "LIFE Downs"; and the payment of contractual obligations for professional services in connection with such projects</p>	<p>9,700,000</p>	<p>4,563,850</p>	<p>2.50%-5.00%</p>	<p>1,070,558</p>
<p>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</p>	<p>12,716,562</p>	<p>10,622,790</p>	<p>3.00%-5.00%</p>	<p>1,617,099</p>
<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>	<p>11,685,000</p>	<p>9,935,000</p>	<p>4.30%-5.00%</p>	<p>1,082,026</p>
<p>Tax Notes, Series 2007 Acquisition, design, planning, construction, equipping, and/or renovation of Casa Ortiz.</p>	<p>1,680,000</p>	<p>360,000</p>	<p>3.66%-3.76%</p>	<p>366,768</p>
<p>Tax Notes, Series 2007A Defeased Certificate of Participation, Series 1997; costs incurred in connection with issuance of the bonds</p>	<p>1,125,000</p>	<p>560,000</p>	<p>3.77%</p>	<p>206,027</p>
<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>	<p>6,865,123</p>	<p>6,752,097</p>	<p>3.99%</p>	<p>2,335,823</p>

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

Limited Tax Refunding Bonds, Series 2008 refund the County's outstanding debt for General Obligation Refunding Bonds, Series 1998; costs incurred in connection with issuance of the bonds.	7,105,000	5,000,000	3.20%	1,981,200
Limited Tax Refunding Bonds, Series 2010 refund the County's outstanding debt for Certificates of Obligations, Series 2001, Limited Tax Improvements Bonds, Series 2002, Certificates of Obligations, Series 2002, Certificates of Obligations, Series 2006, and Certificates of Obligations, Series 2008A; costs incurred in connection with issuance of the bonds.	18,398,000	18,398,000	3.00%-4.50%	2,600,783
Certificates Of Obligations, Series 2010 for paying contractual obligations of the County to be incurred for (i) jail improvements (elevator, roof, air conditioning); acquisition of fire and emergency equipment for rural areas; dam improvements; building, construction improvements; purchase of road and bridge equipment; and the purchase of computers, copiers, fax machines, furniture, vehicles, heavy equipment, and equipment, and other equipment for County Courts, Sheriff's Department and other various County Departments, and (ii) and the payment of contractual obligations for professional services in connection with such projects (including, but limited to, financial advisory, legal, architectural, and engineering).	6,406,714	6,312,428	2.00%-4.00%	484,818
Total Governmental Activities	<u>85,421,403</u>	<u>65,177,659</u>		

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	1,440,000	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	376,506	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	141,150	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 Cenizo	1,102,000	887,000	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 Cenizo	588,000	473,000	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	1,702,210	3.00%-5.00%	250,276
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	595,000	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	117,903	3.99%	40,788
Certificates Of Obligations, Series 2008 for the design and construction of Rio Bravo Waterline Replacement Phase II	648,000	629,000	4.21% -5.31%	55,196
Limited Tax Refunding Bonds, Series 2010 refund the County's outstanding debt for Certificates of Obligations, Series 2006; costs incurred in connection with issuance of the bonds.	27,000	27,000	3.00%-4.50%	3,817
Certificates Of Obligations, Series 2010 for paying contractual obligations of the County to be incurred for (i) golf course improvements and (ii) and the payment of contractual obligations for professional services in connection with such projects (including, but limited to, financial advisory, legal, architectural, and engineering).	388,286	382,572	2.00%-4.00%	29,382
Total Business-Type Activities	<u>8,804,597</u>	<u>6,771,341</u>		

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

Governmental Activities:

Fiscal Year	Certificates of Obligations & Bonds			Total for all Tax Notes		
	Total for all Series					
	Principal	Interest	Total	Principal	Interest	Total
2012	3,549,464	2,897,246	6,446,710	530,000	24,676	554,676
2013	4,005,288	2,747,551	6,752,839	195,000	11,027	206,027
2014	4,184,845	2,480,175	6,665,020	195,000	3,676	198,676
2015	4,745,259	2,303,272	7,048,531	-	-	-
2016	4,812,055	2,103,775	6,915,830	-	-	-
2017	5,014,513	1,898,758	6,913,271	-	-	-
2018	5,220,641	1,687,282	6,907,923	-	-	-
2019	5,469,185	1,449,495	6,918,680	-	-	-
2020	4,363,945	1,035,191	5,399,136	-	-	-
2021	4,287,288	855,036	5,142,324	-	-	-
2022	3,844,098	689,047	4,533,145	-	-	-
2023	3,290,713	542,898	3,833,611	-	-	-
2024	2,436,817	424,145	2,860,962	-	-	-
2025	2,493,959	320,592	2,814,551	-	-	-
2026	2,560,817	213,671	2,774,488	-	-	-
2027	1,517,959	128,792	1,646,751	-	-	-
2028	1,536,817	67,697	1,604,514	-	-	-
2029	452,571	27,909	480,480	-	-	-
2030	471,429	9,429	480,858	-	-	-
Total Debt	64,257,659	21,881,961	86,139,624	920,000	39,379	959,379

Business-Type Activities:

Fiscal Year	Certificates of Obligations & Bonds			TWDB EDAP Loans		
	Total for all Series			Series 2000 DFUNDII, 2004, 2004A		
	Principal	Interest	Total	Principal	Interest	Total
2012	294,536	164,957	459,493	205,000	148,193	353,193
2013	337,712	154,803	492,515	215,000	137,408	352,408
2014	365,155	139,815	504,970	230,000	125,792	355,792
2015	265,741	126,909	392,649	245,000	113,204	358,204
2016	305,945	115,094	421,039	260,000	99,596	359,596
2017	324,487	100,338	424,825	270,000	85,082	355,082
2018	339,359	84,560	423,920	290,000	69,536	359,536
2019	352,815	67,823	420,638	310,000	52,707	362,707
2020	365,055	55,677	420,733	325,000	34,702	359,702
2021	137,712	43,855	181,567	131,000	21,796	152,796
2022	132,902	37,855	170,757	137,000	14,301	151,301
2023	128,287	32,014	160,301	141,000	6,437	147,437
2024	114,183	26,490	140,673	41,000	1,216	42,216
2025	119,041	21,099	140,140	-	-	-
2026	125,183	15,394	140,577	-	-	-
2027	75,041	10,655	85,696	-	-	-
2028	79,183	6,959	86,142	-	-	-
2029	80,429	3,098	83,527	-	-	-
2030	28,571	571	29,142	-	-	-
Total Debt	3,971,340	1,207,966	5,179,304	2,800,000	909,969	3,709,969

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

H. ADVANCE REFUNDING

Governmental Activities

On November 30, 2010, the County issued \$ 18,758,000 in general obligation bonds (\$ 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, \$ 453,000 Certificates of Obligation, Series 2006 and \$5,385,000 Certificates of Obligation, Series 2008A) with an average interest rate of 3.97 percent to advance refund \$ 18,398,000 million of outstanding bonds with an average interest rate of 4.56 percent. The net proceeds of \$ 19,454,380 million (after payment of \$ 274,241 thousands in underwriting fees, insurance, and other issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the bonds. As a result, the bonds are considered to be defeased and the liability for those bonds has been removed from the financial statements. This refunding increases total debt service payments over the next seventeen years (same as refunded debt's maturity dates) by almost \$ 1,280,473 million resulting in an economic gain of \$749,306 thousands (difference between the present values of the old and new debt service payments).

Proprietary Fund

On November 30, 2010, the County issued \$ 27,000 in general obligation bonds (\$ 27,000 Certificates of Obligation, Series 2006) with an average interest rate of 3.97 percent were issued to advance refund \$ 27,000 thousands of outstanding bonds with an average interest rate of 4.56 percent. The net proceeds of \$ 28,550 thousand (after payment of \$ 402 hundred in underwriting fees, insurance, and other issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the bonds. As a result, the bonds are considered to be defeased and the liability for those bonds has been removed from the financial statements. This refunding increases total debt service payments over the next seventeen years (same as refunded debt's maturity dates) by almost \$ 1,879 thousand resulting in an economic gain of \$ 1,100 thousand (difference between the present values of the old and new debt service payments).

I. BONDS DEFEASED - PRIOR YEARS DEFEASANCE OF DEBT

Governmental Activities

As of September 30, 2011, the amount of refunded Certificates of Obligation Series 2001, Series 2002 and Series 2003 outstanding and considered defeased is \$ 5,271,900.

As of September 30, 2011, the amount of refunded Limited Tax Improvements Bonds, Series 2002 and Certificates of Obligation Series 2002 outstanding and considered defeased is \$ 7,375,000.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

Proprietary Fund

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, 2011, 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 2010 was \$ 13,728,000,000 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 2010, and designation of tax rates are as follows for fiscal 2011:

	Taxable Value	Tax Rate Per \$100 of Taxable Value
General Fund:	\$ 13,728,000,000	0.359964
Road and Bridge - Special Revenue Fund	\$ 13,730,000,000	0.008327
Debt Service Fund:	\$ 13,728,000,000	0.051764
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)

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

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 \$52,333,980 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, 2011, the statutory limit of the County was approximately \$ 3,543,532,670 providing a legal debt margin of \$ 3,481,108,643.

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

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, 2010	Earned	Taken/ Paid	Balance Outstanding September 30, 2011	Amount Due Within One Year
Governmental Activities	3,215,908	1,773,225	1,609,590	3,379,543	1,593,221
Business-type Activities	<u>55,921</u>	<u>22,822</u>	<u>18,917</u>	<u>59,826</u>	<u>19,674</u>
Total Primary Government	<u><u>3,271,829</u></u>	<u><u>1,796,047</u></u>	<u><u>1,628,507</u></u>	<u><u>3,439,369</u></u>	<u><u>1,612,895</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.

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 618 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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

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 9.51% for the months of the accounting year in 2010, and 9.62% for the months of the accounting year in 2011.

The contribution rate payable by the employee members for calendar year 2011 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.

3. ANNUAL PENSION COST

The required contribution was determined as part of the December 31, 2010 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2010 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 2011 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 \$ 5,820,266.

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, 2008 and December 31, 2009, the basis for determining the contribution rates for calendar years 2009 and 2010. The December 31, 2010 actuarial valuation is the most recent valuation.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

Actuarial Valuation Methods and Assumptions			
Actuarial Valuation Date	12/31/2008	12/31/2009	12/31/2010
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	20.0	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%	5.40%	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
2009	4,852,718	100%	- 0 -
2010	5,416,278	100%	- 0 -
2011	5,820,266	100%	- 0 -

4. FUNDED STATUS AND FUNDING PROGRESS

As of December 31, 2010, the most recent actuarial valuation date, the plan was 87.53 percent funded. The actuarial accrued liability for benefits was \$ 143,998,526, and the actuarial value of the assets was 126,040,449, resulting in an unfunded actuarial accrued liability UAAL of \$ 17,958,077. The covered payroll (annual payroll of active employees covered by the plan) was \$ 57,181,808, and the ratio of the UAAL to the covered payroll was 31.41 percent.

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. The County does not include the activity related to the deferred compensation plan in its financial statements.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

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 as follows:

Specific Aggregate Stop-Loss settlement purposes, the maximum medical claims for each participants that to the is \$ 220,000;

Aggregate Stop-Loss benefits payments shall not exceed a maximum of \$ 1,000,000 for the coverage period;

Aggregate Stop-Loss Insurance with the point of attachment shall be calculated based on provision of the contract but in no event shall the point of attachment be less than \$12,177,5851.

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, 2011 the claims liability of \$ 913,047 and \$ 71,882 are reported in the internal service funds. Changes in the respective funds accounts payable and claims liability amounts for 2009 through 2011 fiscal years were:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

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
2009	617,750	7,856,290	(7,898,792)	575,247
2010	575,247	9,328,116	(9,099,440)	803,923
2011	803,923	10,484,886	(10,375,762)	913,047

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
2009	46,578	505,683	(496,130)	56,131
2010	56,131	472,363	(426,544)	101,950
2011	101,950	401,422	(431,490)	71,882

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 \$ 717,404 for the employees' health benefits fund and \$ 557,762 for the workers compensation reserve fund. The long term liability is \$ 148,997 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, 2011

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
2009	615,692	- 0 -	- 0 -	615,692
2010	615,692	- 0 -	- 0 -	615,692
2011	615,692	101,712	- 0 -	717,404

Webb County Workers' Compensation Fund

Fiscal Year	Beginning of Fiscal Year Liability	Claims and Changes In Estimates	Claims Payments	Balance at Fiscal Year End
2009	665,882	12,625	- 0 -	678,507
2010	678,507	(46,505)	- 0 -	632,002
2011	632,002	(74,240)	- 0 -	557,762

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 \$ 1,925,217. This amount includes \$ 213,431 in administration fees and \$ 1,711,786 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.

The County has several purchase commitments outstanding at September 30, 2011. These commitments are as follows:

General Fund	\$ 10,885
Special Revenue Funds	7,386
Capital Projects Funds	6,831
Total	\$ <u>25,102</u>

The County employs an encumbrance accounting system as a method of accomplishing budgetary controls. At year-end, outstanding encumbrances are carried to the next year. Departments are required to re-appropriate those funds within the following year's budget.

The County is subject to various litigation and claims 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.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

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 or disallowed expenditures under the grant agreements by the granting agency. If the granting agencies determine such programs were not operated in accordance with the related laws and regulations, the County could be required to refund the assistance received from the agencies for those ineligible expenditures.

The County may have claims of \$409,944 and \$99,397 from contractors and vendors for services and goods provided by them in connection with several Texas Department of Housing and Community Affairs grants. The validity of those claims and the liability associated thereto will be determined by the county attorney.

Disallowed Grant Costs and Forfeited Grant Proceeds

The county was found to be in violation of certain grant requirements of federal and state grant funds expended under the U.S. Department of Energy – Weatherization Assistance for Low-Income Persons (ARRA) and state pass-through entity, the Texas Department of Housing and Community Affairs administered during the fiscal year.

The disallowed grant costs consist of:

U.S. Department of Health and Human Services Pass through Texas Department of Housing and Community Affairs for Comprehensive Energy Assistance Program (CEAP)	\$ 764
U.S. Department of Energy Pass through Texas Department of Housing and Community Affairs for Low-Income Home Energy Assistance Program (DOE)	10,638
U.S. Department of Health and Human Services Pass through Texas Department of Housing and Community Affairs for Low-Income Home Energy Assistance Program (LIHEAP)	53,609
U.S. Department of Energy Pass through Texas Department of Housing and Community Affairs weatherization Assistance for Low-Income Home Persons (DOE - ARRA)	158,979
	\$ 223,990

The \$122,349 was a Texas Department of Agriculture Grant for improvements to a water well that services colonia residents in the County's rural areas. Expenses were incurred by the County but subject to being reimbursed by the State when all conditions of the grant were met. However, a letter from the County Judge (without official Court approval) to the Texas Department of Agriculture appears to have voluntarily de-obligated the reimbursement from the State to the County. The action to voluntarily de-obligate was taken to allow the County to submit a 2012 grant application for funds to construct a fire station.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

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, 2011.

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		109,174
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 though the fiscal year was \$ 109,837.

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 \$ 97,768.

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 \$ 12,247.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

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 42 qualified County retired employees and their dependents, seven COBRA participants, and 1,408 of active employees. Participation in the Plan is elective by each retiree. The total includes 20 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 contributions 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, 2011

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 \$ 346,714 in total claims for the fiscal year ended September 30, 2011. 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's contribution 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, 2011, the County annual \$ 397,058 OPEB cost that was \$388,020 governmental and \$ 9,038 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 \$ 114,671, the amount required to cover current year expenses. At September 30, 2011, the County has a OPEB obligation of \$ 1,971,036. The governmental and business type activities OPEB liability is \$ 1,943,702 and \$ 30,334 respectively.

	Balance			Balance	
	Outstanding			Outstanding	Amount
	October 1,			September 30,	Due Within
	2010	Additions	Reductions	2011	One Year
Governmental Activities					
OPEB Obligation	1,555,682	388,020		1,943,702	
Business-type Activities					
OPEB Obligation	21,296	9,038		30,334	
Total Primary Government	<u>1,576,978</u>	<u>397,058</u>		<u>1,974,036</u>	

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

	Fiscal Year Ending		
	9/30/2009	9/30/2010	9/30/2011
Normal Cost	237,113	-	320,936
Minimum Amortization of Unfunded Actuarial Liability	183,541	-	279,709
Interest Adjustment to Year-end	15,564	-	22,224
Annual Required Contribution	436,218	436,218	622,869
ARC adjustment	(27,027)	(33,804)	(45,239)
Interest Adjustment to Net OPEB Obligation	34,859	45,213	58,348
OPEB Cost	444,050	447,627	635,978
Net OBEB Obligation as of the Beginning of Year	942,128	1,221,983	1,576,978
Employer Contribution Made for the Year	164,195	92,632	238,921
Increase (Decrease) in the Net OPEB Obligation	279,855	354,995	397,058
Net OBEB Obligation as of the End of Year	1,221,983	1,576,978	1,974,036
Total Expenses	240,291	179,159	345,997
Retiree Contribution	76,095	86,527	107,077
Net Employer Contributions	164,195	92,632	238,921

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the OPEB obligation for 2009 through 2011. 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
9/30/2009	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
9/30/2011	635,979	37.6%	1,576,978	397,058	1,974,036

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, 2009 through 2011. The OPEB obligation is reported in the government-wide statement of net assets.

FUNDED STATUS AND FUNDING PROGRESS

As of October 1, 2010, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$ 10,111,202. The actuarial value of assets was \$ 0 resulting in an unfunded accrued liability (UAAL) of \$ 10,111,202. The covered payroll (annual payroll of active employees covered by the plan) was \$ 48,139,045 and the ratio of the UAAL to the

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

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 2011.

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 involves 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.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2011

Actuarial Valuation Methods and Assumptions	
Actuarial Valuation Date	October 1,2010
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:	
Inflation / discount rate	3.7%
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 \$47.76 pepm Stop Loss Premiums Specific \$24.97 pepm Aggregate \$ 3.40 pepm
Investment return	3.7%
Healthcare cost trend rate	see table below
Mortality	RP-2000 Combined Health tables, male and female
Employee turnover	Derived from County experience Average rate is 15.7%
Employee retirements	A derivative of the TCDRS retirement rates, from the 2005 annual report, adjusted to reflect County experience
Participation by future retirees	68% 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% Average children per retiree: .2
Spouse age for future retirees	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, 2011

Healthcare Cost Trend Rate

<u>Fiscal Year</u>	<u>Medical</u>	<u>Dental</u>	<u>Medical Supplies</u>	<u>Stop Loss</u>	<u>Fees</u>
2011	7.0%	5.0%	2.0%	8.0%	3.0%
2012	6.5%	4.5%	2.0%	7.5%	3.0%
2013	6.0%	4.0%	2.0%	7.0%	3.0%
2014	5.5%	3.5%	2.0%	6.5%	3.0%
2015	5.0%	3.0%	2.0%	6.0%	3.0%
2016	5.0%	3.0%	2.0%	6.0%	3.0%
2017	5.0%	3.0%	2.0%	6.0%	3.0%
2018	5.0%	3.0%	2.0%	6.0%	3.0%
2019	5.0%	3.0%	2.0%	6.0%	3.0%
2020	5.0%	3.0%	2.0%	6.0%	3.0%
2021	5.0%	3.0%	2.0%	6.0%	3.0%
2022	5.0%	3.0%	2.0%	6.0%	3.0%
2023	5.0%	3.0%	2.0%	6.0%	3.0%
2024	5.0%	3.0%	2.0%	6.0%	3.0%

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 constitutional 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
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For Year Ended September 30, 2011

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES				
Property Taxes	\$ 50,924,490	50,924,490	48,890,295	(2,034,195)
Sales and Miscellaneous Taxes	12,006,000	12,006,000	14,958,101	2,952,101
Fines and Forfeits	402,250	402,250	408,733	6,483
Intergovernmental	2,791,020	2,791,020	1,602,596	(1,188,424)
Charges for Services	4,194,700	4,194,700	4,222,152	27,452
Investments Earnings	200,000	200,000	130,490	(69,510)
Miscellaneous	373,100	373,100	324,815	(48,285)
Total Revenues	<u>\$ 70,891,560</u>	<u>70,891,560</u>	<u>70,537,182</u>	<u>(354,378)</u>
EXPENDITURES				
Current:				
General Government	\$ 17,484,804	17,257,126	16,850,385	406,741
Public Safety	10,549,467	11,097,962	10,982,475	115,487
Justice System	23,914,759	23,410,107	22,438,717	971,390
Health And Human Services	4,742,881	4,549,282	3,413,753	1,135,529
Infrastructure And Environmental Services	179,394	179,394	170,909	8,485
Corrections and Rehabilitation	14,041,978	14,005,206	13,959,199	46,007
Community and Economic Development	2,324,221	2,228,710	2,131,654	97,056
Capital Outlay		75,448	75,448	
Total Expenditures	<u>\$ 73,237,504</u>	<u>72,803,235</u>	<u>70,022,540</u>	<u>2,780,695</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(2,345,944)	(1,911,675)	514,642	2,426,317
Other Financing Sources (Uses):				
Transfers In	\$ 1,600,000	1,600,000	529,500	(1,070,500)
Transfers Out	(601,000)	(1,035,269)	(1,035,269)	
Sale of Capital Assets			11,500	11,500
Total Other Financing Sources (Uses)	<u>\$ 999,000</u>	<u>564,731</u>	<u>(494,269)</u>	<u>(1,059,000)</u>
Net Change in Fund Balances	<u>\$ (1,346,944)</u>	<u>(1,346,944)</u>	20,373	<u>1,367,317</u>
Fund Balances - Beginning, Restated			<u>12,891,184</u>	
Fund Balances - Ending			<u>\$ 12,911,557</u>	

Webb County, Texas
Required Supplementary Information
September 30, 2011

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 was balanced from the unassigned fund balance. The previous and current year's budget were balanced with the unassigned 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

Webb County, Texas
Required Supplementary Information
September 30, 2011

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	\$ 17,484,804	17,257,126	(227,678)
Public safety	10,549,467	11,097,962	548,495
Justice system	23,914,759	23,410,107	(504,652)
Health and human services	4,742,881	4,549,282	(193,599)
Infrastructure and environmental services	179,394	179,394	-
Corrections and rehabilitation	14,041,978	14,005,206	(36,772)
Community and economic development	2,324,221	2,228,710	(95,511)
Capital Outlay		75,448	75,448
Transfer Out	601,000	1,035,269	434,269
Total Expenditures	<u>\$ 73,838,504</u>	<u>73,838,504</u>	<u>-</u>

The General Fund's original expenditure budget is for \$73,838,504 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 \$ 2,704,834 increase compared to the last year. 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

Webb County, Texas
Required Supplementary Information
September 30, 2011

personnel hires for approval and prohibit title changes and salary increase during the fiscal year.

The adopted budget allowed nineteen new employees for the General Fund. The fund balance was utilized this year also by Court \$ 1,346,944 to balance the appropriations \$73,838,504 with the \$72,491,560 estimated revenues.

Budgetary line item transfers were approved by the Court from other governmental functions to address the requests by elected officials or department heads for public safety during the fiscal year. Although the actual compared to the final budget had a \$2,780,695 favorable variance in each function of the General Fund; public safety, capital outlay and transfers out require additional budget amendments to finish the fiscal year.

Public Safety – The Sheriff Bargaining Unit, Sheriff Mirando Sub Station, Medical Examiner and Morgue, Constable Precinct 2 and Mental Health require budget amendments for fuel and lubricants, personnel cost and sick leave buy back. The second year of the Fire and EMS Department operations require budget amendment for stipends and operations.

Capital Outlay – The General Fund incurred capital outlay \$ 75,448 for general government, public safety and for the justice system. The Administrative Services capital outlay \$12,127 for the partial funding for the County Courthouse roof. The County approved the Fire and EMS to participated in an interlocal agreement with EL Cenizo, Texas to obtain grant funding for the cash match \$ 15,500 for a fire brush truck in the County name. The Juvenile Probation acquire one cargo van and a fifteen passenger van \$ 47,821 for the Youth Village.

Transfers Out – The General Fund transfers out \$ 434,269 consist of \$ 316,600 for the permanent fund to exercise the option to acquire land utilized by the Public Transportation for Non-Urbanized, \$ 15,957 for the permanent fund to acquire capital outlay and \$ 101,712 for claims (Incurred But Not Reported Medical Claims) for the Webb County Employees Health fund,

Although the following functions (general government, justice system, health and human services, corrections and rehabilitation and community and economic development) had surplus to transfer to the previously mentioned functions, they had requests increases within their respective functions:

General Government – General Operational Department and Grant Matching Department require budget amendments for professional services for legal fees and grant matching for disallowed grant cost and forfeited grant reimbursements

Justice System – The 406th Judicial District Judge acquire an additional personnel slot and the Justice of Peace Precinct 4 to cover personal cost and operations.

Health and Human Services – The Indigent Health Department require a budget amendment for an additional slot transferred from Road and Bridge Fund.

Webb County, Texas
Required Supplementary Information
September 30, 2011

Corrections and Rehabilitation – The Jail Purchasing Department require a budget amendment for groceries and medical services.

Community and Economic Development – The Larga Vista and Rio Bravo Activity Center require budget amendment for utilities.

The Internal Service Funds require Court approval for transfers as follows: \$2,869,219 transfer out to the Webb County Employees' Health Benefit Fund to cover the fund's deficit from the Worker's Compensation Reserve Fund. This is the seventh consecutive year the Worker's Compensation Reserve Fund has funded the Webb County Employee's Health Benefit Fund shortfall.

The \$ 1,100,000 transfer in to the General Fund from the Webb County Worker's Compensation to the General Fund was no required as projected in the original budget in order to leave a fund balance in the Workers Compensation Fund. The General Fund actual revenues exceed expenditures for the fiscal year.

The Webb County Worker's Compensation Reserve Fund Employees' had a \$388,020 transfer out to the Webb County Employees' Retiree OPEB Fund for the other postemployment benefits liability.

The Court also approved the \$ 234,070 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	\$ 72,491,560	72,491,560	73,838,504	73,838,504
Nonmajor Governmental Funds	66,503,004	110,449,264	77,199,784	124,121,823
Total	\$ <u>138,994,564</u>	<u>182,940,824</u>	<u>151,038,288</u>	<u>197,960,327</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.

Webb County, Texas
Required Supplementary Information
September 30, 2011

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. At year-end, outstanding encumbrances are carried to the next year. Departments are required to re-appropriate those funds within the following year's budget.

Webb County, Texas
Required Supplementary Information
September 30, 2011

RETIREMENT PLAN INFORMATION - The schedule of funding progress, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Schedule Funding Progress						
	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded or (Overfunded) Actuarial Accrued Liability [UAAL or OAALL]	Funded Ratio	Annual Covered Payroll (Actuarial)	UAAL or (OAAL) as a Percentage of Covered Payroll
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%
12/31/2010	126,040,449	143,998,526	17,958,077	87.53%	57,181,808	31.41%

(2) Funding information may differ from prior year compliance data due to plan changes effective 1/1/2009.

See note D for the complete description of the retirement plan for the County.

OTHER POST RETIREMENT HEALTH CARE BENEFITS INFORMATION - The required schedule of funding progress 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			
Actuarial Valuation Date	October 1, 2006	October 1, 2008	October 1, 2010
Actuarial Value of Assets	-	-	-
Actuarial Accrued Liability	5,793,707	6,634,806	10,111,202
Unfunded Actuarial Liability	5,793,707	6,634,806	10,111,202
Funded Ratio	0.0%	0.0%	0.0%
Annualized Covered Payroll	40,532,657	44,285,100	48,139,045
Ratio of Unfunded Actuarial Liability to			
Annual Covered Payroll	14.3%	15.0%	21.0%
Actuarial Cost Method	Unit Credit	Entry Age	Entry Age
Amortization Method	Level % of Pay	Level % of Pay	Level % of Pay
Amortization Period	30 years	30 years	30 years

Webb County, Texas
Required Supplementary Information
September 30, 2011

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 Percentage 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%
10/1/2010	-	10,111,202	10,111,202	0.0%	48,139,045	21.0%

See note I for the complete description of the County's Other Postemployment Benefits.



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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, 2011

	2011			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes:				
Ad Valorem - Current	\$ 47,309,490	47,309,490	45,748,992	(1,560,498)
Ad Valorem - Delinquent	2,500,000	2,500,000	2,104,050	(395,950)
Penalty And Interest	1,115,000	1,115,000	1,037,253	(77,747)
Total Property Taxes	50,924,490	50,924,490	48,890,295	(2,034,195)
Sales And Miscellaneous Taxes:				
General Sales Tax	11,600,000	11,600,000	14,550,526	2,950,526
Mixed Drink Tax	335,000	335,000	329,520	(5,480)
Bingo Tax	71,000	71,000	78,055	7,055
Total Sales and Miscellaneous Taxes	12,006,000	12,006,000	14,958,101	2,952,101
Fines And Forfeits:				
Non-Traffic Fines:				
Basic Supervision	3,000	3,000	7,577	4,577
Justice Of The Peace, Precinct 1, Place 1	44,400	44,400	67,021	22,621
Justice Of The Peace, Precinct 1, Place 2	31,200	31,200	44,114	12,914
Justice Of The Peace, Precinct 2, Place 1	18,600	18,600	23,696	5,096
Justice Of The Peace, Precinct 2, Place 2	13,600	13,600	9,489	(4,111)
Justice Of The Peace, Precinct 3	16,150	16,150	18,550	2,400
Justice Of The Peace, Precinct 4	73,800	73,800	58,445	(15,355)
Drug Court	75,000	75,000	55,607	(19,393)
Bond Forfeitures:				
County Clerk	46,500	46,500	61,521	15,021
District Clerk	80,000	80,000	62,713	(17,287)
Total Fines And Forfeits	402,250	402,250	408,733	6,483
Intergovernmental Revenues:				
Federal Prisoners-Jail	1,616,150	1,616,150	852,668	(763,482)
State Comptroller Administrative Fee	200,300	200,300	193,827	(6,473)
Prisoners Revenue-Juveniles	90,000	90,000	20,480	(69,520)
Judicial State Fund	206,870	206,870	210,970	4,100
Indigent Health Care Relief	60,000	60,000	104,799	44,799
Grant Revenue	617,700	617,700	219,852	(397,848)
Total Intergovernmental	2,791,020	2,791,020	1,602,596	(1,188,424)
Charges for Services:				
Tax Assessor / Collector	1,565,500	1,565,500	1,619,301	53,801
Treasurer	700	700	117	(583)
County Clerk	1,040,300	1,040,300	1,026,526	(13,774)

(continued on next page)

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Revenues
General Fund
For The Year Ended September 30, 2011

	2011			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts, Budgetary Basis	
	Original	Final		
REVENUES				
Charges for Services (continued)				
District Clerk	877,800	877,800	1,014,405	136,605
Sheriff	112,100	112,100	106,285	(5,815)
Constable Precinct 1	6,500	6,500	5,170	(1,330)
Constable Precinct 2	1,000	1,000	1,815	815
Constable Precinct 3	200	200	80	(120)
Constable Precinct 4	3,000	3,000	1,900	(1,100)
Juvenile Probation	16,250	16,250	16,903	653
Basic Supervision	9,500	9,500	6,013	(3,487)
Pre Trial Services	25,000	25,000	24,225	(775)
Justice Of The Peace, Precinct 1, Place 1	40,750	40,750	31,954	(8,796)
Justice Of The Peace, Precinct 1, Place 2	36,000	36,000	27,286	(8,714)
Justice Of The Peace, Precinct 2, Place 1	68,500	68,500	113,736	45,236
Justice Of The Peace, Precinct 2, Place 2	34,000	34,000	26,233	(7,767)
Justice Of The Peace, Precinct 3	16,600	16,600	12,995	(3,605)
Justice Of The Peace, Precinct 4	212,750	212,750	100,498	(112,252)
Medical Examiner And Morgue	76,250	76,250	82,835	6,585
Indigent Health Care Services	52,000	52,000	3,875	(48,125)
Total Charges for Services	<u>4,194,700</u>	<u>4,194,700</u>	<u>4,222,152</u>	<u>27,452</u>
Investment Earnings	200,000	200,000	130,490	(69,510)
Total Investment Earnings	<u>200,000</u>	<u>200,000</u>	<u>130,490</u>	<u>(69,510)</u>
Miscellaneous Revenue:				
Rents	71,000	71,000	71,689	689
Court Center Fiscal Fee	9,000	9,000	1,200	(7,800)
Refunds	10,000	10,000		(10,000)
Telephone Commissions	115,000	115,000	94,322	(20,678)
Administrative Fee, Water	25,000	25,000	25,000	
Administrative Fees JJAEP	115,000	115,000	110,881	(4,119)
Note Proceeds	18,000	18,000		(18,000)
Other	10,100	10,100	21,723	11,623
Total Miscellaneous Revenue	<u>373,100</u>	<u>373,100</u>	<u>324,815</u>	<u>(48,285)</u>
TOTAL REVENUES	<u>\$ 70,891,560</u>	<u>70,891,560</u>	<u>70,537,182</u>	<u>(354,378)</u>

Concluded

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2011

	2011			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Commissioners Court				
Wages And Fringe Benefits	\$ 100	100		100
Total Commissioners Court	100	100		100
County Judge's Office				
Wages And Fringe Benefits	590,657	590,457	581,409	9,048
Administrative Travel	15,000	11,992	7,765	4,227
Cell Phones	2,500	2,500	1,562	938
Postage	1,800	1,800	1,620	180
Dues And Memberships	10,000	10,000	7,669	2,331
Books And Subscriptions	500	500		500
Training And Education	100	100		100
Fuel And Lubricants	1,000	2,000	1,670	330
Materials And Supplies	15,000	14,658	14,208	450
Goods for Public Events	2,500	2,500	1,315	1,185
Repairs And Maintenance Equipment	2,000	2,000	1,713	287
Repairs And Maintenance Vehicles	500	1,000	812	188
Total County Judge's Office	641,557	639,507	619,743	19,764
Commissioner Precinct 1				
Wages And Fringe Benefits	203,555	173,651	166,027	7,624
Administrative Travel	4,700	1,200	1,175	25
Cell Phones	700	700	624	76
Postage	100	16		16
Training And Education	1,000			
Materials And Supplies	5,000	4,000	3,696	304
Goods for Public Events	2,500	2,584	2,584	
Repairs And Maintenance Vehicles	100	100		100
Total Commissioner Precinct 1	217,655	182,251	174,106	8,145
Commissioner Precinct 2				
Wages And Fringe Benefits	175,800	175,800	173,242	2,558
Administrative Travel	5,000	5,000	3,639	1,361
Postage	200	200	200	
Training And Education	1,400	1,100	660	440
Materials And Supplies	4,500	4,315	4,296	19
Goods for Public Events	2,500	2,500	1,450	1,050
Repairs And Maintenance Vehicles	500	985	713	272
Total Commissioner Precinct 2	189,900	189,900	184,200	5,700
Commissioner Precinct 3				
Wages And Fringe Benefits	168,002	167,902	167,167	735
Administrative Travel	4,700	4,700	4,636	64
Cell Phones	700	700	624	76
Postage	100	400	279	121
Training And Education	1,000	1,000	861	139
Materials And Supplies	5,000	4,594	4,437	157
Goods for Public Events	2,500	2,742	2,742	
Repairs And Maintenance Vehicles	100	49		49
Total Commissioner Precinct 3	182,102	182,087	180,746	1,341
Commissioner Precinct 4				
Wages And Fringe Benefits	161,568	172,136	172,132	4
Administrative Travel	5,000	5,040	5,039	1
Postage	100			
Training And Education	2,000	255	255	
Materials And Supplies	4,000	3,663	3,307	356

GENERAL GOVERNMENT:

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2011

	2011		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
Commissioner Precinct 4-Continued				
Goods for Public Events	2,500	4,317	4,317	
Repairs And Maintenance Vehicles	500			
Total Commissioner Precinct 4	<u>175,668</u>	<u>185,411</u>	<u>185,050</u>	<u>361</u>
Administrative Services				
Wages And Fringe Benefits	592,523	584,023	564,868	19,155
Administrative Travel	7,000	4,091	984	3,107
Cell Phones	2,000	2,385	2,383	2
Postage	3,000	4,500	4,182	318
Advertising	2,000	1,800		1,800
Dues And Memberships	500	500	40	460
Books And Subscriptions	500	200	192	8
Training And Education	2,500	2,500	135	2,365
Equipment Rental	3,000	3,894	3,894	
Professional Services	36,000	36,000	16,341	19,659
Property Casualty Liability	680,000	630,000	587,664	42,336
Bonds And Insurance	10,000	10,000	9,857	143
Loss Control Consultant	4,000	4,000		4,000
Fuel And Lubricants	500	500	208	292
Materials And Supplies	13,500	13,500	12,384	1,116
Minor Apparatus And Tools	3,000	3,000	2,497	503
Repairs And Maintenance Equipment	5,000	5,000	4,428	572
Repairs And Maintenance Vehicles	500	500	311	189
Health Education Programs	5,000	3,200	1,382	1,818
Health Fair Month	8,000	9,900	9,794	106
Safety Education Program	7,000	7,530	7,529	1
Claims Paid - Property	266,000	55,071	(7,675)	62,746
Claims Paid - Property - C.A.A.		8,297	8,297	
Claims Paid - Property - Cenizo		1,322	1,322	
Claims Paid - Property - Constable		1,574	1,574	
Claims Paid - Property - Constable 1		2,295	2,294	1
Claims Paid - Property - Civil Service		8,870	8,870	
Claims Paid - Property - District Attorney		560	(428)	988
Claims Paid - Property - Engineer		752	752	
Claims Paid - Property - Golf Course		4,300	4,300	
Claims Paid - Property - Courthouse		3,100	3,099	1
Claims Paid - Property - Head Start		5,848	3,426	2,422
Claims Paid - Property - IHCS		153		153
Claims Paid - Property- La Presa		1,076	819	257
Claims Paid - Property- MIS		7,330	7,329	1
Claims Paid - Property- Nutrition Center		1,950	1,950	
Claims Paid - Property- Road and Bridge		6,500	2,136	4,364
Claims Paid - Property- Medical		122,150	120,876	1,274
Capital Outlay		12,127	12,127	
Total Administrative Services	<u>1,651,523</u>	<u>1,570,298</u>	<u>1,400,141</u>	<u>170,157</u>
Civil Service Commission				
Administrative Travel	3,000	3,000		3,000
Dues And Memberships	500	500		500
Books And Subscriptions	2,000	2,000	28	1,972
Materials And Supplies	2,500	2,500	2,472	28
Total Civil Service Commission	<u>8,000</u>	<u>8,000</u>	<u>2,500</u>	<u>5,500</u>

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2011

	2011		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
GENERAL GOVERNMENT:				
Vehicle Maintenance				
Wages And Fringe Benefits	730,101	662,691	637,004	25,687
Uniforms	6,000	4,862	4,862	
Fuel And Lubricants	40,000	10,630	10,630	
Materials And Supplies	4,000	2,874	2,873	1
Minor Apparatus And Tools	1,000			
Repairs And Maintenance Equipment	4,000	12	12	
Repairs And Maintenance Fuel System	8,000	6,863	6,863	
Repairs And Maintenance Vehicles	12,000	(7,185)	(7,186)	1
Total Vehicle Maintenance	805,101	680,747	655,058	25,689
General Operations				
Legislative Intergovernmental	5,000	7,754	7,754	
Bank Charges				
Telephone	355,500	34,815	34,815	
Telephone / Maintenance		232,152	232,152	
Cell Phones	6,500	2,785	2,784	1
New Equipment And Service		1,972	1,972	
311 Cost		34,500	34,500	
Internet		4,572	4,571	1
Appraisal District Cost	740,000	747,628	747,628	
Auditing and Accounting	30,000	31,064	31,063	1
Professional Services	165,000	323,227	323,226	1
Lunacy Costs	65,000	109,255	109,255	
Utilities	1,075,000	956,138	956,137	1
Utilities - Villa Antigua		10,132	10,132	
Total General Operations	2,442,000	2,495,994	2,495,989	5
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	50,000	50,000	50,000	
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	70,000	70,000	70,000	
STCADA	20,000	20,000	20,000	
Safe Haven Program	64,000	64,000	64,000	
Kids Café	28,000	28,000	28,000	
Area Health Education Center	12,000	12,000	12,000	
International Rio Grande	3,000	3,000	3,000	
Total Third Party Contracts	442,700	442,700	442,700	
Grant Matching				
Rural Transportation Fund 980	47,000			
Meals On Wheels Fund 952	37,000	36,284	36,284	

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2011

	2011		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
GENERAL GOVERNMENT:				
Grant Matching-Continued				
Elderly Nutrition Fund 955	120,000	120,000	120,000	
CSBG Fund 920	70,000	49,939	49,939	
CEAP - Disallowed Cost		764	764	
LIHEAP - Disallowed Cost		53,609	53,609	
DOE - Disallowed Cost		10,639	10,638	1
DOE ARRA - Disallowed Cost		158,979	158,979	
Laredo Auto Theft Task	21,500	18,417	18,417	
FEMA Rio Grande Flood Fund 730		190,146	190,145	1
Self Help Center Capacity Building	160,000	124,455	124,455	
TDA Grant#728449 - Forfeited		122,350	122,349	1
Border Project TJPC-B-240	20,000	19,830	19,829	1
Juvenile Accountability	2,300	2,300	2,299	1
Progressive Sanct TJPC-K	200,000	198,708	198,704	4
New Progressive Sanct TJPC-O	17,500	14,729	14,728	1
Juvenile Defenders Unit G	243,400	242,182	242,182	
Total Grant Matching	938,700	1,363,331	1,363,321	10
Management Information Systems				
Wages And Fringe Benefits	800,667	792,967	785,480	7,487
Office Supplies	1,500	680	680	
Postage	100	62	62	
Books And Subscriptions	39,000	38,051	38,051	
Training And Education	13,000	10,637	10,636	1
Equipment Rental	3,500			
Fuel And Lubricants	800	1,500	1,500	
Materials And Supplies	10,000	9,572	9,571	1
Minor Apparatus And Tools	10,000	6,784	6,784	
Repairs And Maintenance Equipment	206,500	164,547	164,546	1
Repairs And Maintenance Software	289,000	276,952	276,952	
Total Management Information Systems	1,374,067	1,301,752	1,294,262	7,490
Public Information Office				
Wages And Fringe Benefits	120,937	120,937	120,762	175
Administrative Travel	1,000	1,000	717	283
Car Allowance	1,200	1,200	1,200	
Cell Phones	650	1,550	1,344	206
Postage	50	50	50	
Books And Subscriptions	150	320	312	8
Materials And Supplies	5,300	16,854	16,678	176
Repairs And Maintenance Audio And Video	14,500	12,776	1,650	11,126
Repairs And Maintenance Audio And Video	20,000	9,100	3,500	5,600
Total Public Information Office	163,787	163,787	146,213	17,574
County Treasurer's Office				
Wages And Fringe Benefits	756,529	746,629	725,114	21,515
Administrative Travel	5,530	4,543	4,543	
Local Mileage	100	240	200	40
Postage	5,700	5,700	5,336	364
Dues And Memberships	300	400	400	
Books And Subscriptions	100	153	153	
Training And Education	1,100	180	180	
Equipment Rental	2,700	2,700	2,306	394
Materials And Supplies	16,970	18,274	17,367	907
Repairs And Maintenance Equipment	2,800	3,110	3,101	9
Total County Treasurer's Office	791,829	781,929	758,700	23,229

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2011

	2011		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
GENERAL GOVERNMENT:				
County Auditor's Office				
Wages And Fringe Benefits	1,544,875	1,413,460	1,413,457	3
Administrative Travel	7,000	2,617	847	1,770
Local Mileage	500	500		500
Cell Phones	1,400	1,525	1,523	2
Postage	800	800	386	414
Dues And Memberships	2,500	2,500	2,405	95
Books And Subscriptions	2,500	2,500	2,160	340
Training And Education	16,000	16,000	5,204	10,796
Professional Services	6,000	6,000		6,000
Materials And Supplies	18,300	18,300	17,951	349
Repairs And Maintenance Equipment	14,000	14,000	9,784	4,216
Total County Auditor's Office	<u>1,613,875</u>	<u>1,478,202</u>	<u>1,453,717</u>	<u>24,485</u>
Purchasing Agent's Office				
Wages And Fringe Benefits	689,890	659,290	634,616	24,674
Administrative Travel	7,000	9,935	6,881	3,054
Cell Phones	720	220	141	79
Postage	2,000	2,000	197	1,803
Advertising	45,000	15,672		15,672
Advertising Purchasing		5,540	5,440	100
Advertising Employment		2,095	1,128	967
Advertising Legal Notice		9,033	8,555	478
Grant Notices		438	437	1
Non-County Legal Notices		1,702	1,701	1
Training And Education	5,000	9,000	8,350	650
Central Stores	20,000	(6,577)	(6,578)	1
Prof. Services /Develop	4,000	4,500	3,299	1,201
Uniforms	2,500	2,500	989	1,511
Fuel And Lubricants	1,500	1,500	957	543
Materials And Supplies	20,000	13,065	10,413	2,652
Minor Apparatus And Tools	4,280	4,280	2,629	1,651
Repairs And Maintenance Equipment	3,000	3,000	2,390	610
Repairs And Maintenance Vehicles	1,000	1,000	297	703
Repairs And Maintenance Software	500	500		500
Total Purchasing Agent's Office	<u>806,390</u>	<u>738,693</u>	<u>681,842</u>	<u>56,851</u>
Tax Assessor-Collector's Office				
Wages And Fringe Benefits	2,298,877	2,255,953	2,218,991	36,962
Administrative Travel	4,000	2,190	2,190	
Postage	75,000	73,547	73,546	1
Advertising	1,000			
Dues And Memberships	500	300	300	
Books And Subscriptions	2,000	1,483	1,482	1
Training And Education	6,000	3,854	3,854	
Equipment Rental	29,000	12,782	12,781	1
Professional Services	1,000	1,195	1,195	
Uniforms	400			
Fuel And Lubricants	2,600	2,629	2,628	1
Materials And Supplies	50,000	62,048	62,047	1
Minor Apparatus And Tools	7,000	5,978	5,977	1
Repairs And Maintenance Equipment	15,000	41,042	41,042	
Repairs And Maintenance Vehicles	2,000	512	512	
Software	20,000	12,864	12,864	
Total Tax Assessor-Collector's Office	<u>2,514,377</u>	<u>2,476,377</u>	<u>2,439,409</u>	<u>36,968</u>

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2011

	2011		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
GENERAL GOVERNMENT:				
Building Maintenance				
Wages And Fringe Benefits	1,753,906	1,635,472	1,635,468	4
Administrative Travel	100			
Office Supplies	2,500	2,141	2,140	1
Cell Phones	10,000	10,345	10,344	1
Training And Education	400			
Equipment Rental	500	235	235	
Uniforms	11,000	10,868	10,867	1
Fuel And Lubricants	21,000	34,791	34,790	1
Materials And Supplies	50,000	62,845	62,844	1
Minor Apparatus And Tools	10,000	9,421	9,421	
Repairs And Maintenance Building	129,000	161,851	161,850	1
Repairs And Maintenance Equipment	74,000	17,428	17,427	1
Repairs And Maintenance Vehicles	6,000	5,848	5,847	1
Janitorial Supplies	29,500	11,725	11,725	
Landfill Fees	1,000	150	150	
Total Building Maintenance	2,098,906	1,963,120	1,963,108	12
Election Administration				
Wages And Fringe Benefits	276,167	274,667	273,982	685
Postage	6,000	6,006	6,002	4
Fuel And Lubricants	900	894	528	366
Materials And Supplies	5,000	5,000	4,673	327
Repairs And Maintenance Equipment	38,000	38,000	37,575	425
Repairs And Maintenance Vehicles	500	500	135	365
Election Expense	100,000	100,000	98,812	1,188
Total Election Administration	426,567	425,067	421,707	3,360
General Government Expenditures	17,484,804	17,269,253	16,862,512	406,741
Less Capital Outlay-All Departments		12,127	12,127	
Total Current General Government Expenditures	\$ 17,484,804	17,257,126	16,850,385	406,741
PUBLIC SAFETY:				
Sheriff Bargaining Unit				
Wages And Fringe Benefits	4,785,567	4,780,949	4,780,873	76
Administrative Travel	15,000	14,422	14,422	
Office Supplies	22,000	21,663	21,510	153
Postage	10,000	8,412	8,402	10
Dues And Memberships	1,000	645	645	
Books And Subscriptions	1,000	895	895	
Training And Education	22,000	21,307	21,307	
Equipment Rental	23,500	27,421	27,421	
Drug And Alcohol Physicals	2,000	3,668	3,668	
Utilities	35,000	58,207	58,201	6
Uniforms	65,000	12,391	12,390	1
Fuel And Lubricants	238,700	371,312	357,266	14,046
Materials And Supplies	49,000	41,393	40,323	1,070
Minor Apparatus And Tools	13,000	15,398	11,824	3,574
Repairs And Maintenance Buildings	15,000	23,077	21,896	1,181
Repairs And Maintenance Equipment	30,000	31,300	31,299	1
Repairs And Maintenance Vehicles	190,000	182,281	181,596	685
Canine Expenditures	5,000	5,015	4,938	77
Stray Animal Account	3,000	15,196	15,196	

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2011

	2011		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
Sheriff Bargaining Unit - Continued				
Narcotics Disposal	10,000	8,122	8,122	
Forensic Examination	2,500	2,387	2,387	
Total Sheriff Bargaining Unit	<u>5,538,267</u>	<u>5,645,461</u>	<u>5,624,581</u>	<u>20,880</u>
Sheriff Non Bargaining				
Wages And Fringe Benefits	477,235	462,314	462,311	3
Total Sheriff Non Bargaining	<u>477,235</u>	<u>462,314</u>	<u>462,311</u>	<u>3</u>
Sheriff, Mirando Sub-Station				
Wages And Fringe Benefits	289,915	305,821	305,816	5
Total Sheriff, Mirando Sub-Station	<u>289,915</u>	<u>305,821</u>	<u>305,816</u>	<u>5</u>
Medical Examiner and Morgue				
Wages And Fringe Benefits	366,538	373,887	365,291	8,596
Administrative Travel	100	28	27	1
Office Supplies	2,000	1,828	1,827	1
Cell Phones	1,500	1,613	1,613	
Postage	500	643	642	1
Dues And Memberships	300	300	300	
Books And Subscriptions	500	276	275	1
Training And Education	3,000	1,213	1,213	
Equipment Rental	300	300	300	
Professional Services	26,000	31,935	31,935	
Utilities	14,000	15,857	15,856	1
Uniforms	500	446	445	1
Fuel And Lubricants	5,600	6,100	6,100	
Materials And Supplies	8,500	10,973	10,972	1
Repairs And Maintenance Buildings	1,500	1,541	1,541	
Repairs And Maintenance Equipment	5,500	514	513	1
Repairs And Maintenance Vehicles	1,500	1,500	1,500	
Total Medical Examiner and Morgue	<u>437,838</u>	<u>448,954</u>	<u>440,350</u>	<u>8,604</u>
Emergency Medical Service				
Wages And Fringe Benefits	75,838	73,838	67,474	6,364
Fuel And Lubricants	3,000	3,369	3,284	85
Fuel And Lubricants Firetruck		231	230	1
Materials And Supplies	500	100		100
Repairs And Maintenance Vehicle	1,000	800	800	
Total Emergency Medical Service	<u>80,338</u>	<u>78,338</u>	<u>71,788</u>	<u>6,550</u>
Fire And EMS Services				
Wages And Fringe Benefits	224,050	506,704	495,081	11,623
Administrative Travel	5,000	141	141	
Local Mileage	3,000	281	269	12
Cell Phones		800	697	103
Postage	500			
Dues And Memberships	500			
Training And Education	2,000	935	935	
Equipment Rental	5,000			
Professional Services	5,000			
Utilities		4,479	4,085	394
Uniforms		1,828	1,828	
Fuel And Lubricants		26,090	25,265	825
Materials And Supplies	5,000	7,910	7,860	50
Repairs And Maintenance Buildings		2,631	2,630	1
Repairs And Maintenance Equipment	5,000	3,418	3,418	
PUBLIC SAFETY:				
Fire And EMS Services - Continued				
Repairs And Maintenance Vehicles		13,088	12,567	521

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2011

	2011			
	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts, Budgetary Basis	Final Budget Positive (Negative)
Janitorial Supplies		143	143	
Stipends		57,600	54,950	2,650
Capital Outlay		15,500	15,500	
Total Fire And EMS Services	255,050	641,548	625,369	16,179
Constable Precinct 1				
Wages And Fringe Benefits	1,152,487	1,152,487	1,142,102	10,385
Administrative Travel	2,000	1,987	1,986	1
Cell Phones	1,500	1,493	461	1,032
Postage	200	207	206	1
Dues And Memberships	700	645	645	
Dues And Memberships-JJAEP	100	70	70	
Books And Subscriptions	700	105	105	
Training And Education	8,100	8,584	8,584	
Training And Education-JJAEP	1,400	1,063	1,062	1
Equipment Rental	700			
Uniforms	11,000	10,972	10,972	
Uniforms-JJAEP	2,000	1,993	1,992	1
Fuel And Lubricants	25,000	27,107	27,107	
Fuel And Lubricants-JJAEP	1,000	1,383	1,383	
Materials And Supplies	4,300	3,300	3,259	41
Materials And Supplies-JJAEP	200	195	195	
Repairs And Maintenance Equipment	200			
Repairs And Maintenance Vehicles	15,000	15,000	9,411	5,589
Repairs And Maintenance Vehicles-JJAEP	400	396	396	
Total Constable Precinct 1	1,226,987	1,226,987	1,209,936	17,051
Constable Precinct 3				
Wages And Fringe Benefits	169,725	169,276	168,595	681
Cell Phones	1,200	964	963	1
Dues And Memberships	200			
Training And Education	3,000	1,516	1,515	1
Uniforms	2,500	1,251	1,250	1
Fuel And Lubricants	8,600	12,287	12,286	1
Materials And Supplies	3,500	2,012	2,012	
Repairs And Maintenance Equipment	600	493	493	
Repairs And Maintenance Vehicles	3,900	5,426	5,425	1
Total Constable Precinct 3	193,225	193,225	192,539	686
Constable Precinct 4				
Wages And Fringe Benefits	494,788	494,788	483,254	11,534
Administrative Travel	100	100		100
Cell Phones	1,500	1,500	1,196	304
Postage	500	500	497	3
Training And Education	5,000	5,000	5,000	
Equipment Rental	2,000	2,000	1,198	802
Uniforms	7,500	5,500	5,489	11
Fuel And Lubricants	15,000	19,000	18,657	343
Materials And Supplies	4,000	4,000	3,702	298
Repairs And Maintenance Equipment	1,500	665	355	310
Repairs And Maintenance Vehicles	15,000	13,835	11,265	2,570
Repairs And Maintenance Motorcycles	1,000	1,000		1,000
Total Constable Precinct 4	547,888	547,888	530,613	17,275

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2011

	2011			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY:				
Constable Precinct 2				
Wages And Fringe Benefits	502,191	550,049	535,516	14,533
Administrative Travel	2,000	1,252	1,252	
Cell Phones	2,000	2,815	2,773	42
Postage	150	208	207	1
Dues And Memberships	50	95	95	
Training And Education	3,000	2,836	2,836	
Equipment Rental	1,650	1,072	1,071	1
Uniforms	5,500	12,715	12,625	90
Fuel And Lubricants	13,000	22,455	22,455	
Materials And Supplies	3,000	10,962	10,961	1
Minor Apparatus And Tools		5,228	5,227	1
Repairs And Maintenance Equipment	400	387	386	1
Repairs And Maintenance Vehicles	6,000	4,709	4,709	
Total Constable Precinct 2	538,941	614,783	600,113	14,670
Mental Health Unit				
Wages And Fringe Benefits	423,730	423,583	410,028	13,555
Special Travel	12,000	16,409	16,409	
Office Supplies	500	366	366	
Dues And Memberships	500	245	245	
Training And Education	3,000	2,451	2,451	
Uniforms	4,000	4,000	3,999	1
Fuel And Lubricants	20,000	21,438	21,438	
Repairs And Maintenance Equipment	500			
Repairs And Maintenance Vehicles	8,000	6,738	6,738	
Total Mental Health Unit	472,230	475,230	461,674	13,556
Justice Center Security				
Wages And Fringe Benefits	476,553	469,650	469,624	26
Administrative Travel	3,000	2,410	2,409	1
Equipment Rental	1,000	222	222	
Uniforms	7,000			
Materials And Supplies	4,000	631	630	1
Total Justice Center Security	491,553	472,913	472,885	28
Public Safety Expenditures	10,549,467	11,113,462	10,997,975	115,487
Less Capital Outlay		15,500	15,500	
Total Current Public Safety Expenditures	\$ 10,549,467	11,097,962	10,982,475	115,487
JUSTICE SYSTEM:				
49th District Judge's Office				
Wages And Fringe Benefits	511,863	498,476	491,504	6,972
Administrative Travel	4,000	1,971	1,970	1
Postage	1,500	983	982	1
Dues And Memberships	100	600	600	
Books And Subscriptions	6,000	7,748	7,748	
Training And Education	7,000	6,475	6,475	
Professional Services	10,000	2,400	2,400	
Court Appointed Attorney	8,000	730	730	
Visiting Judge	8,500	4,619	4,618	1
Materials And Supplies	6,500	6,790	6,789	1
Repairs And Maintenance Equipment	4,500	1,527	1,526	1

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2011

	2011			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
49th District Judge's Office - Continued				
Indigent Defend	79,800	115,444	115,444	
Total 49th District Judge's Office	647,763	647,763	640,786	6,977
111th District Judge's Office				
Wages And Fringe Benefits	548,683	551,383	546,286	5,097
Administrative Travel	4,000	3,550	2,462	1,088
Postage	800	800	378	422
Dues And Memberships	500	1,000	690	310
Books And Subscriptions	2,000	2,500	463	2,037
Training And Education	7,500	9,499	7,616	1,883
Court Appointed Attorney	1,000	2,200	1,200	1,000
Visiting Judge	6,500	2,000		2,000
Materials And Supplies	5,000	38,201	35,201	3,000
Repairs And Maintenance Equipment	5,000	3,647	1,240	2,407
Indigent Defend	60,000	26,203	26,203	
Total 111th District Judge's Office	640,983	640,983	621,739	19,244
341st District Judge's Office				
Wages And Fringe Benefits	519,518	497,518	465,945	31,573
Administrative Travel	4,000	4,000	3,919	81
Postage	1,400	1,900	1,630	270
Dues And Memberships	700	700	555	145
Books And Subscriptions	7,500	8,535	8,149	386
Training And Education	6,000	6,000	5,286	714
Professional Services	5,000	5,000		5,000
Court Appointed Attorney	3,000	3,000	1,053	1,947
Visiting Judge	8,500	8,500	130	8,370
Materials And Supplies	7,500	7,237	6,344	893
Repairs And Maintenance Equipment	4,500	3,228	3,191	37
Indigent Defend	78,900	78,900	58,898	20,002
Total 341st District Judge's Office	646,518	624,518	555,100	69,418
406th District Court				
Wages And Fringe Benefits	707,781	737,031	727,375	9,656
Administrative Travel	4,000	1,767	1,766	1
Postage	1,500	806	606	200
Dues And Memberships	100	665	300	365
Books And Subscriptions	2,500	6,170	6,169	1
Training And Education	6,000	8,500	8,473	27
Professional Services	18,000	11,807	6,858	4,949
Court Appointed Attorney	101,500	102,823	100,510	2,313
Visiting Judge	5,500	5,500	615	4,885
Fuel And Lubricants	2,000	2,000	1,570	430
Materials And Supplies	14,000	14,207	14,123	84
Repairs And Maintenance Equipment	8,000	5,500	3,827	1,673
Repairs And Maintenance Vehicles	500	3,855	3,854	1
Indigent Defend	83,500	83,500	63,401	20,099
Total 406th District Court	954,881	984,131	939,447	44,684
County Court-At-Law #1				
Wages And Fringe Benefits	774,386	774,386	774,380	6
Administrative Travel	4,000	985	867	118
Postage	500	500	413	87
Dues And Memberships	1,000	1,000	850	150
Books And Subscriptions	2,400	2,400	1,691	709

JUSTICE SYSTEM:

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2011

	2011		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
County Court-At-Law #1 - Continued				
Training And Education	5,000	10,000	4,771	5,229
Professional Services	5,000	5,000	1,815	3,185
Court Appointed Attorney	21,000	16,000	11,800	4,200
Visiting Judge	11,000	6,000	507	5,493
Fuel And Lubricants	4,100	4,100	738	3,362
Materials And Supplies	5,500	10,500	5,981	4,519
Repairs And Maintenance Equipment	5,000	5,000	1,115	3,885
Repairs And Maintenance Vehicles	1,000	1,000	733	267
Adult Misdemeanor	73,250	99,200	98,950	250
Juvenile Misdemeanor	46,000	36,000	20,806	15,194
Juvenile Felony	38,000	28,000	10,605	17,395
Dues And Memberships	23,250	8,958	4,000	4,958
Total County Court-At-Law #1	<u>1,020,386</u>	<u>1,009,029</u>	<u>940,022</u>	<u>69,007</u>
County Court-At-Law #2				
Wages And Fringe Benefits	732,667	695,596	695,593	3
Administrative Travel	5,000	5,173	5,172	1
Postage	100	99	98	1
Dues And Memberships	100			
Books And Subscriptions	2,000	1,663	1,663	
Training And Education	9,000	9,257	9,257	
Professional Services	10,000	9,900	9,900	
Court Appointed Attorney	17,000	16,625	16,625	
Visiting Judge	10,000	9,736	9,736	
Fuel And Lubricants	1,500	1,500	1,500	
Materials And Supplies	5,000	2,431	2,430	1
Minor Apparatus And Tools	500			
Repairs And Maintenance Equipment	3,000	664	664	
Repairs And Maintenance Vehicles	1,000	1,172	1,171	1
Adult Misdemeanor	35,000	64,413	64,413	
Juvenile Misdemeanor	35,000	22,970	22,970	
Juvenile Felony	35,000	22,310	22,310	
Dues And Memberships	20,000	5,050	5,050	
Total County Court-At-Law #2	<u>921,867</u>	<u>868,559</u>	<u>868,552</u>	<u>7</u>
Tax Cases Processing Department				
Wages And Fringe Benefits	47,647	47,647	47,463	184
Total Tax Cases Processing Department	<u>47,647</u>	<u>47,647</u>	<u>47,463</u>	<u>184</u>
Justice Of The Peace, Precinct 1 Place 1				
Wages And Fringe Benefits	390,532	394,420	393,571	849
Administrative Travel	4,000	3,864	3,660	204
Cell Phones	700	716	715	1
Postage	1,500	1,500	1,467	33
Books And Subscriptions	1,000	1,080	1,080	
Professional Services	13,000	12,812	12,098	714
Visiting Judge	100	100		100
Materials And Supplies	8,500	6,690	6,689	1
Repairs And Maintenance Equipment	1,000	1,000	422	578
Total Justice Of The Peace, Precinct 1 Place 1	<u>420,332</u>	<u>422,182</u>	<u>419,702</u>	<u>2,480</u>
Justice Of The Peace, Precinct 1 Place 2				
Wages And Fringe Benefits	351,951	351,951	348,247	3,704
Administrative Travel	3,000	3,141	3,137	4

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2011

	2011		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
JUSTICE SYSTEM:				
Justice Of The Peace, Precinct 1 Place 2 - Continued				
Cell Phones	700	781	754	27
Postage	120	113	113	
Books And Subscriptions	60	25	25	
Equipment Rental	1,600	1,913	1,913	
Professional Services	15,000	15,000	9,144	5,856
Visiting Judge	100	100		100
Materials And Supplies	3,700	4,704	2,868	1,836
Minor Apparatus And Tools	800	800	799	1
Repairs And Maintenance Equipment	2,600	1,103	1,102	1
Total Justice of the Peace, Precinct 1 Place 2	379,631	379,631	368,102	11,529
Justice Of The Peace, Precinct 2 Place1				
Wages And Fringe Benefits	442,869	456,557	443,952	12,605
Administrative Travel	2,000	1,356	1,281	75
Cell Phones	700	1,000	907	93
Postage	2,300	1,800	1,800	
Professional Services	16,150	16,150		16,150
Materials And Supplies	6,000	10,007	9,532	475
Repairs And Maintenance Equipment	500	596	593	3
Total Justice Of The Peace, Precinct 2 Place 1	470,519	487,466	458,065	29,401
Justice Of The Peace, Precinct 2 Place2				
Wages And Fringe Benefits	397,512	397,575	397,572	3
Administrative Travel	3,000	2,851	2,775	76
Cell Phones	1,200	1,286	1,285	1
Postage	1,000	1,000	922	78
Equipment Rental	200	200	60	140
Professional Services	18,725	18,725	11,646	7,079
Materials And Supplies	5,000	5,000	4,342	658
Repairs And Maintenance Equipment	100	100		100
Total Justice Of The Peace, Precinct 2 Place 2	426,737	426,737	418,602	8,135
Justice Of The Peace, Precinct 3				
Wages And Fringe Benefits	207,827	207,827	201,804	6,023
Administrative Travel	1,300	1,300	1,131	169
Cell Phones	1,200	1,200	954	246
Postage	1,000	1,000	1,000	
Dues And Memberships	75	75		75
Training And Education	1,300	1,300	1,219	81
Equipment Rental	1,800	1,800	1,753	47
Visiting Judge	100	100		100
Fuel And Lubricants	2,000	2,700	2,496	204
Materials And Supplies	3,750	3,750	3,635	115
Repairs And Maintenance Equipment	500	500	258	242
Repairs And Maintenance Vehicle	700			
Total Justice Of The Peace, Precinct 3	221,552	221,552	214,250	7,302
Justice Of The Peace, Precinct 4				
Wages And Fringe Benefits	764,079	730,079	692,183	37,896
Administrative Travel	1,000	1,200	1,059	141
Cell Phones	1,200	1,200	1,106	94
Postage	9,000	9,314	9,314	
Professional Services	20,000	19,686		19,686
Materials And Supplies	12,000	11,800	11,271	529
Repairs And Maintenance Equipment	2,500	2,500	1,901	599
Total Justice Of The Peace, Precinct 4	809,779	775,779	716,834	58,945

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2011

	2011		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
JUSTICE SYSTEM:				
Judicial General				
Advertising Legal Notices	1,000			
Judicial District Fees	13,550	13,550	13,550	
Transcripts	70,000	10,212		10,212
Transcripts 49th		86	86	
Transcripts 341st		73	73	
Transcripts 406th		2,772	2,772	
Transcripts CC2		778	778	
Transcripts Cluster Court		12,487	12,487	
Court Appointed Attorney JPs	1,000	100		100
Visiting Judge	6,000	1		1
Visiting Judge 49th		303	303	
Visiting Judge 406th		1,443	1,443	
Visiting Judge CCL 1		4,713	4,712	1
Witness Expenditures	1,000			
Court Interpreter/Reporter	20,000			
Court Interpreter/Reporter 49th		33,500	33,500	
Court Interpreter/Reporter 111th		750	750	
Court Interpreter/Reporter 341st		1,603	1,603	
Court Interpreter/Reporter CCL1		750	750	
Court Interpreter/Reporter CCL2		2,882	2,881	1
Capital Murder Cases	50,000	46,690	23,128	23,562
Evaluation Services	30,000	48,760	48,760	
Expert Witness	10,200	8,000		8,000
Expert Witness CCL1		800	800	
Expert Witness CCL2		1,400	1,400	
Investigation Expenditure	2,000	401		401
Investigation Expenditure 341st		796	796	
Litigation Expense	1,000	500		500
Indigent Defendants JPs	11,000	21,400	21,400	
Total Judicial General	216,750	214,750	171,972	42,778
District Attorney				
Wages And Fringe Benefits	4,514,834	4,392,339	4,277,026	115,313
Administrative Travel	4,300	4,306	4,306	
Postage	2,000	1,687	1,686	1
Dues And Memberships	4,600	4,600	4,600	
Books And Subscriptions	11,000	11,350	11,350	
Training And Education	10,200	10,165	10,164	1
Equipment Rental	4,400	4,792	4,791	1
Professional Services	13,100	21,040	21,040	
Fuel And Lubricants	18,000	18,000	18,000	
Materials And Supplies	17,000	17,157	17,157	
Repairs And Maintenance Equipment	3,000	3,000	3,000	
Repairs And Maintenance Vehicle	2,000	1,998	1,998	
Total District Attorney	4,604,434	4,490,434	4,375,118	115,316
County Attorney				
Wages And Fringe Benefits	2,298,302	2,200,356	2,101,707	98,649
Administrative Travel	100	100		100
Postage	1,500	2,200	1,719	481
Dues And Memberships	6,500	6,500	4,843	1,657
Books And Subscriptions	7,000	7,000	5,278	1,722
Training And Education	22,000	22,000	8,377	13,623

JUSTICE SYSTEM:

County Attorney - Continued

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2011

	2011			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
Equipment Rental	1,500	800	434	366
Professional Services	7,500	7,500	1,806	5,694
Fuel And Lubricants	8,200	8,200	7,952	248
Materials And Supplies	28,000	28,000	25,620	2,380
Repairs And Maintenance Equipment	5,700	5,700	3,985	1,715
Repairs And Maintenance Vehicle	2,500	2,500	1,854	646
Total County Attorney	2,388,802	2,290,856	2,163,575	127,281
Public Defender				
Wages And Fringe Benefits	2,038,470	2,028,470	1,999,664	28,806
Administrative Travel	14,600	8,355	8,283	72
Local Mileage	800	816	815	1
Postage	400	500	500	
Dues And Memberships	4,500	4,600	4,593	7
Books And Subscriptions	7,500	9,109	9,108	1
Training And Education	8,000	4,317	4,316	1
Equipment Rental	4,000	4,600	3,929	671
Transcripts	500	395	392	3
Professional Services	4,800	8,500	8,264	236
Witness Expenditures	200	313		313
Fuel And Lubricants	1,000	2,100	1,839	261
Materials And Supplies	13,000	14,835	14,834	1
Repairs And Maintenance Equipment	2,300	3,560	2,803	757
Repairs And Maintenance Vehicle	500	100	99	1
Total Public Defender	2,100,570	2,090,570	2,059,439	31,131
District Clerk				
Wages And Fringe Benefits	1,800,371	1,790,371	1,762,032	28,339
Administrative Travel	4,000	4,100	4,098	2
Local Mileage	600	760	751	9
Cell Phones	700	700	562	138
Postage	31,000	31,000	31,000	
Dues And Memberships	200	200	160	40
Books And Subscriptions	500	400	233	167
Training And Education	3,000	3,000	2,905	95
Materials And Supplies	35,000	35,067	35,066	1
Repairs And Maintenance Equipment	4,000	3,773	3,083	690
Total District Clerk	1,879,371	1,869,371	1,839,890	29,481
District Clerk Central Jury				
Wages And Fringe Benefits	165,129	167,740	167,737	3
Administrative Travel	3,000	3,000	1,825	1,175
Postage	20,800	25,490	25,130	360
Equipment Rental		3,389	473	2,916
Materials And Supplies	10,500	34,810	34,380	430
Repairs And Maintenance Equipment	2,000	2,000	1,674	326
Central Jury Petit Juror	75,000	40,000	40,000	
Jurors - Other Expenses	33,000	22,765	13,708	9,057
Jurors - 49th		1,357	1,357	
Jurors - 111th		758	757	1
Jurors - 341st		5,138	5,138	
Jurors - 406th		878	878	
Jurors - CCL1		650	650	
Jurors - CCL2		1,454	1,454	
Total District Clerk Central Jury	309,429	309,429	295,161	14,268
JUSTICE SYSTEM:				
County Clerk				
Wages And Fringe Benefits	902,418	870,418	814,945	55,473

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2011

	2011			
	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts, Budgetary Basis	Final Budget Positive (Negative)
Administrative Travel	900	900	880	20
Postage	5,500	4,400	4,325	75
Dues And Memberships	200	200	110	90
Training And Education	4,700	4,700	4,646	54
Equipment Rental	5,500	6,100	6,042	58
Fuel And Lubricants	500	900	610	290
Materials And Supplies	20,000	27,000	25,465	1,535
Repairs And Maintenance Equipment	15,000	8,000	3,508	4,492
Repairs And Maintenance Vehicle	300	400	141	259
Total County Clerk	955,018	923,018	860,672	62,346
Law Library				
Wages And Fringe Benefits	100,318	93,318	90,792	2,526
Books And Subscriptions	54,250	54,250	45,836	8,414
Materials And Supplies	1,000	1,000	958	42
Repairs And Maintenance Equipment	1,000	1,000	82	918
Total Law Library	156,568	149,568	137,668	11,900
Bail Bond Board				
Wages And Fringe Benefits	42,602	42,676	42,673	3
Materials And Supplies	350	351	350	1
Repairs And Maintenance Equipment	500	425	250	175
Total Bail Bond Board	43,452	43,452	43,273	179
Indigent Defense Services				
Wages And Fringe Benefits	362,333	362,333	349,035	13,298
Local Mileage	1,200	1,200	78	1,122
Cell Phones	1,300	1,300	1,247	53
Postage	400	400	120	280
Training And Education	8,900	8,900	6,780	2,120
Equipment Rental	1,900	1,900	1,711	189
Printing Supplies	4,000	3,650	591	3,059
Professional Services	14,000	14,000	12,920	1,080
Materials And Supplies	7,400	7,400	6,313	1,087
Repairs And Maintenance Equipment	900	1,250	1,128	122
Total Indigent Defense Services	402,333	402,333	379,923	22,410
Juvenile Probation				
Wages And Fringe Benefits	2,817,437	2,761,437	2,624,285	137,152
Local Mileage	2,000			
Car Allowance	2,400	2,400	2,400	
Transportation Juvenile	1,000	139	139	
Office Supplies	7,000	4,690	4,690	
Telephone	26,000	50,819	42,412	8,407
Postage	1,000	1,000		1,000
Dues And Memberships	300	300	20	280
Training And Education	5,500	5,500	1,740	3,760
Equipment Rental	2,000	2,000	1,758	242
Professional Services	46,400	20,604	19,104	1,500
Contract Services	62,500			
Utilities	121,500	101,601	97,826	3,775
Uniforms	3,000	1,816	57	1,759
Fuel And Lubricants	7,000	7,000	6,032	968
Materials And Supplies	10,000	11,533	11,533	
Groceries	43,800	35,972	35,956	16
JUSTICE SYSTEM:				
Juvenile Probation - Continued				
Medicines	5,000	3,529	283	3,246
Laundry and Linen	1,600	1,600		1,600

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2011

	2011			
	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts, Budgetary Basis	Final Budget Positive (Negative)
Minor Apparatus And Tools	3,000	3,000		3,000
Repairs And Maintenance Building	23,000	25,506	24,231	1,275
Repairs And Maintenance Equipment	30,000	29,281	23,696	5,585
Repairs And Maintenance Vehicle	8,000	8,000	3,607	4,393
Janitorial Supplies	10,000	7,943	796	7,147
Medical Services	10,000	4,679	2,797	1,882
Capital Outlay		47,821	47,821	
Total Juvenile Probation	<u>3,249,437</u>	<u>3,138,170</u>	<u>2,951,183</u>	<u>186,987</u>
Justice System Expenditures	23,914,759	23,457,928	22,486,538	971,390
Less Capital Outlay		47,821	47,821	
Total Current Justice System Expenditures	<u>\$ 23,914,759</u>	<u>23,410,107</u>	<u>22,438,717</u>	<u>971,390</u>

HEALTH AND HUMAN SERVICES:

Indigent Health Care

Physician Services	300,500	300,500	216,456	84,044
Prescription Drugs	50,000	50,000	21,899	28,101
Hospital Inpatient Services	978,750	978,750	406,068	572,682
Hospital Outpatient Services	725,000	725,000	349,411	375,589
Laboratory/X-ray Services	110,500	110,500	73,156	37,344
Total Indigent Health Care	<u>2,164,750</u>	<u>2,164,750</u>	<u>1,066,990</u>	<u>1,097,760</u>

Indigent Services Program

Wages And Fringe Benefits	692,769	724,369	708,949	15,420
Administrative Travel	6,000	6,000	5,894	106
Cell Phones	2,000	2,000	1,703	297
Postage	1,700	1,700	1,365	335
Dues And Memberships	300	300	200	100
Books And Subscriptions	2,600	2,150	45	2,105
Professional Services	1,000	550	215	335
Fuel And Lubricants	2,000	2,000	2,000	
Materials And Supplies	6,600	7,915	6,170	1,745
Repairs And Maintenance Equipment	1,500	1,500	925	575
Repairs And Maintenance Vehicle	1,000	1,000	334	666
Repairs And Maintenance Software	33,000	33,000	31,224	1,776
Janitorial Supplies	1,000	500	398	102
Indigent Medical	1,500	1,500	657	843
Indigent Burials	85,000	85,000	79,336	5,664
Indigent Utilities	100	100		100
Indigent Rents	100	100		100
Total Indigent Services Program	<u>838,169</u>	<u>869,684</u>	<u>839,415</u>	<u>30,269</u>

Child Welfare

Training and Education	200			
Professional Services	1,000			
Foster Care	400			
Clothing Allowance	30,000	32,103	32,097	6
Materials And Supplies	1,000	1,089	1,089	
Medical/Dental Exams	400	75	75	
Awareness	4,000	3,733	3,733	
Total Child Welfare	<u>37,000</u>	<u>37,000</u>	<u>36,994</u>	<u>6</u>

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2011

	2011		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
HEALTH AND HUMAN SERVICES:				
General Operations-Health & Welfare				
City Health Contract	210,000	210,000	210,000	
Animal Protective Society	45,000	45,000	45,000	
R B Cowl	86,000	86,000	86,000	
Animal Damage Control	28,800	28,800	28,200	600
Fire Protection And Emergency Services	800,000	574,886	574,844	42
Gateway Community Health	144,000	144,000	144,000	
Ministries	150,000	150,000	150,000	
Total General Operations - Health & Welfare	1,463,800	1,238,686	1,238,044	642
Veteran's Service Office				
Wages And Fringe Benefits	150,762	150,762	150,506	256
Administrative Travel	2,500	2,500	1,997	503
Postage	500	500	500	
Dues And Memberships	100	100	40	60
Training And Education	400	400	100	300
Equipment Rental	1,500	1,790	1,510	280
Materials And Supplies	2,500	2,500	2,182	318
Minor Apparatus And Tools	500			
Repairs And Maintenance Equipment	600	810	617	193
Laredo Veteran Assistance	75,000	75,000	74,858	142
Veteran Cementary Markers	4,800	4,800		4,800
Total Veteran's Service Office	239,162	239,162	232,310	6,852
Health And Human Services Expenditures	4,742,881	4,549,282	3,413,753	1,135,529
Less Capital Outlay				
Total Current Health And Human Services Expenditures	\$ 4,742,881	4,549,282	3,413,753	1,135,529
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:				
Extension Agent				
Wages And Fringe Benefits	150,144	150,144	145,833	4,311
Administrative Travel	13,950	10,950	10,220	730
Local Mileage	5,500	5,000	4,375	625
Postage	250	250	250	
Dues And Memberships	500	500	405	95
Books And Subscriptions	700	700	632	68
Equipment Rental	4,600	4,600	2,990	1,610
Materials And Supplies	2,500	2,500	2,070	430
Minor Apparatus And Tools	1,000	4,500	4,134	366
Repairs And Maintenance Equipment	250	250		250
Total Extension Agent	179,394	179,394	170,909	8,485
Infrastructure And Environmental Services Expenditures	179,394	179,394	170,909	8,485
Less Capital Outlay				
Total Current Infrastructure And Environmental Services Expenditures	\$ 179,394	179,394	170,909	8,485
CORRECTIONS AND REHABILITATION:				
Jail Bargaining Unit				
Wages And Fringe Benefits	10,212,400	10,382,537	10,347,188	35,349
Administrative Travel	10,000	3,387	3,387	
Special Travel	47,000	66,170	66,169	1
Office Supplies	22,500	22,391	22,391	
Postage	1,000	630	629	1
Advertising	1,000	285	285	
Dues And Memberships	1,000	125	125	

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2011

	2011		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
CORRECTIONS AND REHABILITATION:				
Jail Bargaining Unit - Continued				
Books And Subscriptions	4,000			
Training And Education	10,000	4,991	4,990	1
Equipment Rental	14,000	13,248	13,247	1
Professional Services	76,000	58,828	58,828	
Employee Drug/Alcohol/Physical Testing	2,000	1,988	1,988	
Contract Services - Dimmit County	450,000	3,510		3,510
Contract Services - Zapata County		205,280	205,280	
Utilities	281,450	315,672	315,669	3
Uniforms	30,000	4,492	2,096	2,396
Fuel And Lubricants	3,000	3,000	3,000	
Materials And Supplies	32,000	44,585	44,585	
Minor Apparatus And Tools	20,000	19,472	19,471	1
Repairs And Maintenance Building	100,000	98,919	97,218	1,701
Repairs And Maintenance Equipment	60,000	40,104	39,014	1,090
Repairs And Maintenance Software	13,000	12,660	12,660	
Total Jail Bargaining Unit	<u>11,390,350</u>	<u>11,302,274</u>	<u>11,258,220</u>	<u>44,054</u>
Jail Non Bargaining Unit				
Wages And Fringe Benefits	1,292,928	1,244,665	1,242,733	1,932
Total Jail Non Bargaining Unit	<u>1,292,928</u>	<u>1,244,665</u>	<u>1,242,733</u>	<u>1,932</u>
Basic Supervision				
Materials And Supplies	5,000	5,000	4,983	17
Total Basic Supervision	<u>5,000</u>	<u>5,000</u>	<u>4,983</u>	<u>17</u>
Jail Purchasing				
Professional Services	170,000	166,931	166,931	
Uniforms	4,700	439	438	1
Materials And Supplies	90,000	99,584	99,583	1
Groceries	820,000	872,971	872,971	
Medicines	105,000	80,306	80,304	2
Minor Apparatus And Tools	5,000	623	623	
Janitorial Supplies	50,000	29,437	29,437	
Medical Services	109,000	202,976	202,976	
Total Jail Purchasing	<u>1,353,700</u>	<u>1,453,267</u>	<u>1,453,263</u>	<u>4</u>
Corrections And Rehabilitation Expenditures	14,041,978	14,005,206	13,959,199	46,007
Less Capital Outlay				
Total Current Corrections And Rehabilitation Expenditures	<u>\$ 14,041,978</u>	<u>14,005,206</u>	<u>13,959,199</u>	<u>46,007</u>
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Economic Development				
Wages And Fringe Benefits	332,056	278,102	278,097	5
Administrative Travel	9,000	7,511	7,510	1
Local Mileage	200	35	34	1
Postage	500	595	594	1
Fuel And Lubricants	1,000	1,122	1,121	1
Materials And Supplies	1,100	1,052	1,051	1
Repairs And Maintenance Equipment	900	660	660	
Repairs And Maintenance Vehicles	500	335	334	1
Total Economic Development	<u>345,256</u>	<u>289,412</u>	<u>289,401</u>	<u>11</u>
Ernesto J. Salinas Community Center				
Wages And Fringe Benefits	174,973	175,164	175,161	3
Administrative Travel	700			
Local Mileage	3,500	3,309	2,074	1,235
Books And Subscriptions	800	600		600

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2011

	2011			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Ernesto J. Salinas Community Center - Continued				
Utilities	56,000	56,000	38,736	17,264
Fuel And Lubricants	2,500	2,700	2,685	15
Materials And Supplies	1,500	1,500	1,201	299
Goods For Public Events	1,000	1,000	699	301
Repairs And Maintenance Building	1,000	2,200	1,838	362
Repairs And Maintenance Equipment	1,000	750		750
Repairs And Maintenance Vehicles	1,000	750	124	626
Janitorial Supplies	1,000	1,000	313	687
Total Ernesto J. Salinas Community Center	244,973	244,973	222,831	22,142
Bruni Community Center				
Wages And Fringe Benefits	75,125	75,125	74,971	154
Administrative Travel	200			
Utilities	16,000	16,000	14,714	1,286
Fuel And Lubricants	1,500	2,000	1,791	209
Materials And Supplies	1,500	1,200	1,185	15
Goods For Public Events	1,000	1,000	605	395
Repairs And Maintenance Building	500	660	660	
Repairs And Maintenance Equipment	500	340	31	309
Repairs And Maintenance Vehicles	500	500	327	173
Janitorial Supplies	500	500	270	230
Total Bruni Community Center	97,325	97,325	94,554	2,771
El Cenizo Community Center				
Wages And Fringe Benefits	161,744	161,749	161,746	3
Administrative Travel	500	20	20	
Car Allowance	1,200	1,200	1,200	
Cell Phones	2,000	656	649	7
Utilities	18,000	16,000	15,340	660
Fuel And Lubricants	2,000	3,100	3,100	
Materials And Supplies	3,000	1,655	1,652	3
Goods For Public Events	1,000	2,172	1,764	408
Repairs And Maintenance Building	2,000	3,092	3,060	32
Repairs And Maintenance Equipment	100			
Repairs And Maintenance Vehicles	1,000	223	222	1
Janitorial Supplies	1,000	500	376	124
Total El Cenizo Community Center	193,544	190,367	189,129	1,238
Larga Vista Center				
Wages And Fringe Benefits	170,900	170,900	170,559	341
Administrative Travel	950			
Car Allowance	1,200	1,200	1,200	
Cell Phones	1,200	1,089	1,088	1
Utilities	20,000	22,068	22,067	1
Fuel And Lubricants	2,000	2,948	2,948	
Materials And Supplies	1,000	1,436	1,436	
Goods For Public Events	1,000	1,324	1,323	1
Repairs And Maintenance Building	1,000	999	998	1
Repairs And Maintenance Equipment	1,000	156	156	
Repairs And Maintenance Vehicles	600	361	361	
Janitorial Supplies	600	446	446	
Total Larga Vista Center	201,450	202,927	202,582	345

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2011

	2011			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Rio Bravo Community Center				
Wages And Fringe Benefits	125,656	125,656	123,196	2,460
Administrative Travel	900	900	811	89
Car Allowance	1,200	1,200	1,200	
Utilities	25,000	23,834	21,098	2,736
Fuel And Lubricants	200	200	33	167
Materials And Supplies	2,000	2,000	1,949	51
Goods For Public Events	1,000	1,152	1,075	77
Repairs And Maintenance Building	1,000	1,550	1,489	61
Repairs And Maintenance Equipment	100	100	79	21
Repairs And Maintenance Vehicles	300			
Janitorial Supplies	1,000	1,000	780	220
Total Rio Bravo Community Center	158,356	157,592	151,710	5,882
Fred and Anita Bruni Community Center				
Wages And Fringe Benefits	257,801	255,801	239,825	15,976
Administrative Travel	1,000	1,239	1,239	
Car Allowance	1,200	1,100	1,100	
Utilities	12,000	15,089	15,087	2
Fuel And Lubricants	1,600	555	554	1
Materials And Supplies	2,800	1,152	742	410
Goods For Public Events	1,000	1,044	1,043	1
Repairs And Maintenance Building	2,000	1,906	1,906	
Repairs And Maintenance Equipment	2,000	1,207	1,207	
Repairs And Maintenance Vehicles	1,000	1,808	1,779	29
Janitorial Supplies	1,000	500	407	93
Total Fred and Anita Bruni Community Center	283,401	281,401	264,889	16,512
Fernando A. Salinas Community Center				
Wages And Fringe Benefits	134,053	106,514	94,348	12,166
Administrative Travel	1,400	1,600	1,576	24
Cell Phones	650	650	626	24
Utilities	1,850	1,450	584	866
Fuel And Lubricants	1,000	2,000	1,773	227
Materials And Supplies	3,000	2,570	2,516	54
Goods For Public Events	1,000	1,230	1,225	5
Repairs And Maintenance Building	100	100		100
Repairs And Maintenance Equipment	600	600		600
Repairs And Maintenance Vehicles	600	600	33	567
Janitorial Supplies	1,000	400	266	134
Total Fernando A. Salinas Community Center	145,253	117,714	102,947	14,767
Santa Teresita Community Center				
Wages And Fringe Benefits	123,814	123,814	115,615	8,199
Administrative Travel	800			
Car Allowance	1,200	1,200	1,200	
Cell Phones	500	384		384
Utilities	7,500	7,500	5,467	2,033
Fuel And Lubricants	2,500	2,500	2,473	27
Materials And Supplies	3,000	3,939	3,939	
Goods For Public Events	2,600	2,600	2,358	242

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2011

	2011		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Santa Teresita Community Center - Continued				
Repairs And Maintenance Building	2,000	1,475	1,031	444
Repairs And Maintenance Equipment	1,000	1,000	579	421
Repairs And Maintenance Vehicles	1,000	25	24	1
Janitorial Supplies	1,000	1,000	812	188
Total Santa Teresita Community Center	146,914	145,437	133,498	11,939
Rio Bravo Activity Center				
Wages And Fringe Benefits	93,507	102,788	102,131	657
Administrative Travel	1,000			
Car Allowance	1,200	1,200	1,200	
Utilities	7,300	8,363	8,361	2
Fuel And Lubricants	300			
Materials And Supplies	600	1,719	1,719	
Goods For Public Events	500	550	550	
Repairs And Maintenance Building	500	548	548	
Repairs And Maintenance Equipment	500	200	200	
Janitorial Supplies	500	584	514	70
Total Rio Bravo Activity Center	105,907	115,952	115,223	729
La Presa Community Center				
Wages And Fringe Benefits	130,215	130,215	129,852	363
Administrative Travel	1,000			
Car Allowance	1,200	1,200	1,200	
Utilities	11,000	10,506	9,594	912
Fuel And Lubricants	1,000	3,252	3,252	
Materials And Supplies	2,500	1,900	1,818	82
Goods For Public Events	1,000	621	621	
Repairs And Maintenance Building	1,000	1,886	1,629	257
Repairs And Maintenance Equipment	500	66	66	
Repairs And Maintenance Vehicles	500	469	469	
Janitorial Supplies	500	300	277	23
Total La Presa Community Center	150,415	150,415	148,778	1,637
Parks And Grounds				
Wages And Fringe Benefits	228,427	215,927	197,648	18,279
Cell Phones	2,000			
Equipment Rental	600			
Uniforms	3,000	2,665	2,664	1
Fuel And Lubricants	7,000	8,810	8,320	490
Materials And Supplies	3,800	3,755	3,738	17
Repairs And Maintenance Equipment	2,600	2,338	2,133	205
Repairs And Maintenance Vehicles	3,000	1,500	1,500	
Landfill Fees	1,000	200	109	91
Total Parks And Grounds	251,427	235,195	216,112	19,083
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Community And Economic Development Expenditures	2,324,221	2,228,710	2,131,654	97,056
Less Capital Outlay				
Total Current Community And Economic Development Expenditures	\$ 2,324,221	2,228,710	2,131,654	97,056
Add Capital Outlay-All Departments		75,448	75,448	
TOTAL GENERAL FUND EXPENDITURES	\$ 73,237,504	72,803,235	70,022,540	2,780,695

Concluded

Webb County, Texas
Combining Balance Sheet - Nonmajor Governmental Funds - Summary
September 30,2011

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
ASSETS				
Cash and investments	5,408,069	9,321,472	2,998,399	17,727,940
Taxes receivable, net	160,328	-	1,132,608	1,292,936
Due from other funds	2,610,642	687,699	2,744	3,301,085
Receivable from other governments	3,591,331	1,746,599	-	5,337,930
Other receivables	113,176	634	3,241	117,051
Inventories	20,981	-	-	20,981
Other assets	13,749	-	5,249	18,998
Total assets	11,918,276	11,756,404	4,142,241	27,816,921
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	886,735	663,043	2,750	1,552,528
Due to other funds	3,076,257	1,676,562	4,121	4,756,940
Payable to other governments	281,580	-	-	281,580
Deferred revenue	539,760	8,118	1,090,470	1,638,348
Other accrued expenditures	451,321	449	-	451,770
Other payables	236,034	201,476	-	437,510
Total liabilities	5,471,687	2,549,648	1,097,341	9,118,676
Fund balances:				
Nonspendable:				
Inventories	20,981	-	-	20,981
Prepaid Items	529	-	5,248	5,777
Restricted:				
General government	797,615	1,805,033	-	2,602,648
Justice system	1,203,684	768,436	-	1,972,120
Health and human services	828,771	492,048	-	1,320,819
Infrastructure & environmental services	212,614	1,035,722	-	1,248,336
Correctional and rehabilitation	704,240	758,657	-	1,462,897
Community and economic development	-	2,366,731	-	2,366,731
Debt service	-	-	3,039,652	3,039,652
Public safety	2,670,769	379,200	-	3,049,969
Other purposes	7,386	4,274	-	11,660
Committed:				
Infrastructure & environmental services	-	1,594,098	-	1,594,098
Other purposes	-	2,557	-	2,557
Total fund balances	6,446,589	9,206,756	3,044,900	18,698,245
Total liabilities and fund balances	11,918,276	11,756,404	4,142,241	27,816,921

Webb County, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - Summary
For the Year Ended September 30, 2011

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
REVENUES				
Property Taxes	\$ 1,136,621	\$ -	\$ 6,961,922	\$ 8,098,543
Sales and miscellaneous taxes	616,619	-	-	616,619
Fees and fines	5,341,018	-	-	5,341,018
Intergovernmental	22,005,797	4,553,788	-	26,559,585
Charges for services	3,924,892	-	-	3,924,892
Investment earnings	8,684	25,297	142,886	176,867
Miscellaneous	1,760,692	594,183	-	2,354,875
Grant matching	3,864,397	217,755	-	4,082,152
Total revenues	<u>38,658,720</u>	<u>5,391,023</u>	<u>7,104,808</u>	<u>51,154,551</u>
EXPENDITURES				
Current:				
General government	906,897	227,891	-	1,134,788
Public safety	5,930,826	123,349	-	6,054,175
Justice system	4,105,288	50,000	-	4,155,288
Health and human services	15,206,440	-	-	15,206,440
Infrastructure and environmental services	6,495,592	9,566	-	6,505,158
Corrections and rehabilitation	2,691,647	3,011	-	2,694,658
Community and economic development	687,302	-	-	687,302
Debt Service				
Principal	50,696	-	4,135,889	4,186,585
Interest and other charges	13,423	-	2,620,735	2,634,158
Bond issuance cost	-	125,606	269,370	394,976
Capital outlay	2,037,860	8,949,201	-	10,987,061
Total Expenditures	<u>38,125,971</u>	<u>9,488,624</u>	<u>7,025,994</u>	<u>54,640,589</u>
Excess (deficiency) of revenues over expenditures	<u>532,749</u>	<u>(4,097,601)</u>	<u>78,814</u>	<u>(3,486,038)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	6,406,714	18,398,000	24,804,714
Premium on bonds issued	-	318,892	1,330,621	1,649,513
Payments to refunded bond escrow agent	-	-	(19,454,380)	(19,454,380)
Transfers in	282,851	388,109	823,799	1,494,759
Transfers out	(806,351)	(759,342)	-	(1,565,693)
Proceeds from sale of equipment	5,965	-	-	5,965
Total other financing sources and (uses)	<u>(517,535)</u>	<u>6,354,373</u>	<u>1,098,040</u>	<u>6,934,878</u>
Net change in fund balances	<u>15,214</u>	<u>2,256,772</u>	<u>1,176,854</u>	<u>3,448,840</u>
Fund balances - beginning, Restated	6,440,067	6,949,984	1,868,046	15,249,405
Reclassifications:				
Special revenue funds to general fund per GASB 54	(8,692)	-	-	(8,692)
Fund balances - beginning, reclassified	<u>6,431,375</u>	<u>6,949,984</u>	<u>1,868,046</u>	<u>15,240,713</u>
Fund balances - ending	<u>\$ 6,446,589</u>	<u>\$ 9,206,756</u>	<u>\$ 3,044,900</u>	<u>\$ 18,698,245</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.

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.

ELECTION CONTRACT SERVICES FUND

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

WEBB COUNTY ATTORNEY FEDERAL FORFEITURE FUND

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

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

WEBB COUNTY FUNDS - continued

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.

COUNTY ATTORNEY STATE FORFEITURE FUND

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

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

WEBB COUNTY FUNDS - continued

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.

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.

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.

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

OTHER RESTRICTED SPECIAL REVENUE FUNDS

EMERGENCY FOOD AND SHELTER PROGRAM

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.

NEIGHBOR TO NEIGHBOR

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

WEBB COUNTY SHERIFF RADIO COMMUNICATIONS

Funds are from the Commission on State Emergency Communications (CSEC) pass through City of Laredo. In accordance with Section 771.0751 of the Texas Health and Safety Code, the Webb County Sheriff's Office is eligible for reimbursement of operational and personnel costs necessary to operate a public safety answering point (PSAP).

FEDERAL GRANTS

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.

U.S. DEPARTMENT OF JUSTICE – OCDETF

Revenues are from the U.S. Department of Justice. Funds are for the overtime costs of sworn Law enforcement officers incurred while assisting in OCDETF investigations or more recently, approved strategic initiatives.

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 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.

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

FEDERAL GRANTS - continued

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.

406TH DRUG COURT EXPANSION & ENHANCEMENT PROJECT

Revenues are from the Substance Abuse and Mental Health Services Administration. These funds are 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.

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.

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.

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

Federal Grants – continued

EDI SPECIAL PROJECT GRANT CONTRACT #B-09-SP-TX-0481

Revenues are from the U.S. Department of Housing and Urban Development. This grant shall provide assistance to homeowners for the rehabilitation of their homes.

SELF HELP CENTER PROGRAM 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.

TDA-PENITAS WEST WATER & SEWER HOOKUPS CONTRACT#729145

Revenues are provided by the Texas Department of Agriculture. 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 Agriculture. 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.

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.

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

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 used 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.

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.

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

Federal Grants – continued

DISTRICT ATTORNEY’S DATA AND RECORDS MANAGEMENT

Revenues are from the office of the Governor Criminal Justice Division. Funds are for the purchase of four named user licenses for Justware’s prosecutor program and portals.

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.

VAWA-DOMESTIC VIOLENCE 2011 GRANT-ARRA

Revenues are from Office of the Governor Criminal Justice Division. These funds are for assistance in developing and strengthening effective law enforcement and prosecution strategies.

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.

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.

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.

2010 JUSTICE ASSISTANCE GRANT 2010-DJ-BX-0494

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 for two police cars for the Civil/Warrants Division.

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

FEDERAL GRANTS - continued

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.

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 dwellings owned or occupied by low income families, the elderly and handicapped.

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.

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

HOMELAND SECURITY PROGRAM 2009-SS-T9-0064

Revenues are from the Department of Homeland Security. Funds are used for Neighborhood Watch materials, office supplies, training and travel.

OPERATION STONEGARDEN 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 STONEGARDEN 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.

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

FEDERAL GRANTS - continued

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.

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.

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.

STATE GRANTS

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.

HIGH MEDIUM CASELOAD REDUCTION

Revenues are from the State of Texas Community Justice Assistance Division. Funds shall be used to fund Community Supervision officers to reduce caseloads consisting of medium and high risk offenders.

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

STATE GRANTS - continued

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.

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.

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.

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

STATE GRANTS - continued

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.

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.

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

STATE GRANTS - continued

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.

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.

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.

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 CONTRACT #11-C0080

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.

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.

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

STATE GRANTS - continued

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.

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.

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 two border prosecutors.

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, 2011

	<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	\$ 4,930	\$ 387,774	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	257,317	57,442	51,032	184,187
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>262,247</u>	<u>445,216</u>	<u>51,032</u>	<u>184,187</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	908	5,000	364	-
Due to other funds	-	-	80	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	96	-	2,039	-
Other payables	-	-	-	-
Total liabilities	<u>1,004</u>	<u>5,000</u>	<u>2,483</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	261,243	-	48,549	184,187
Justice system	-	-	-	-
Health and human services	-	440,216	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>261,243</u>	<u>440,216</u>	<u>48,549</u>	<u>184,187</u>
Total liabilities and fund balances	<u>262,247</u>	<u>445,216</u>	<u>51,032</u>	<u>184,187</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>Webb County Clerk Records Management and Preservation</u>	<u>Road and Bridge</u>	<u>Justice Court Technology</u>	<u>Election Contract Services</u>
ASSETS				
Cash and investments	\$ 4,930	\$ 122,208	\$ -	\$ 174,301
Taxes receivable, net	-	160,328	-	-
Due from other funds	298,946	290,176	406,449	3,005
Receivable from other governments	-	32,241	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	759	-	-
Total assets	<u>303,876</u>	<u>605,712</u>	<u>406,449</u>	<u>177,306</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	1	132,293	5,730	35,000
Due to other funds	-	6,932	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	151,864	-	113,000
Other accrued expenditures	239	86,738	-	-
Other payables	-	31,007	-	-
Total liabilities	<u>240</u>	<u>408,834</u>	<u>5,730</u>	<u>148,000</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	529	-	-
Restricted:				
General government	303,636	-	-	-
Justice system	-	-	400,719	29,306
Health and human services	-	-	-	-
Infrastructure & environmental services	-	196,042	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	307	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>303,636</u>	<u>196,878</u>	<u>400,719</u>	<u>29,306</u>
Total liabilities and fund balances	<u>303,876</u>	<u>605,712</u>	<u>406,449</u>	<u>177,306</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>County Attorney</u> <u>Federal Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 1</u> <u>State Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 1</u> <u>Federal Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 2</u> <u>State Forfeiture</u>
ASSETS				
Cash and investments	\$ 22,476	\$ -	\$ 2,501	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	2,405	-	606
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>22,476</u>	<u>2,405</u>	<u>2,501</u>	<u>606</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	74	74	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	2,340	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>74</u>	<u>2,414</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	22,476	2,331	87	606
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>22,476</u>	<u>2,331</u>	<u>87</u>	<u>606</u>
Total liabilities and fund balances	<u>22,476</u>	<u>2,405</u>	<u>2,501</u>	<u>606</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<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>
ASSETS				
Cash and investments	\$ 4,014	\$ 1,005,637	\$ 199,082	\$ 1,482,020
Taxes receivable, net	-	-	-	-
Due from other funds	-	592	6,256	99
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>4,014</u>	<u>1,006,229</u>	<u>205,338</u>	<u>1,482,119</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	123,667	18,729	40,791
Due to other funds	-	10,637	8,094	33,252
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	3,170	1,103	5,378
Other payables	-	15,974	13,711	-
Total liabilities	<u>-</u>	<u>153,448</u>	<u>41,637</u>	<u>79,421</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	4,014	845,702	163,701	1,402,698
Other purposes	-	7,079	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>4,014</u>	<u>852,781</u>	<u>163,701</u>	<u>1,402,698</u>
Total liabilities and fund balances	<u>4,014</u>	<u>1,006,229</u>	<u>205,338</u>	<u>1,482,119</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>Webb County District</u>			
	<u>Attorney State Forfeiture</u>	<u>DA State Forfeit/Gambling</u>	<u>County Attorney State Forfeiture</u>	<u>District Attorney Hot Check Fee</u>
ASSETS				
Cash and investments	\$ 154,628	\$ -	\$ 329	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	4,295	-	26,871
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>154,628</u>	<u>4,295</u>	<u>329</u>	<u>26,871</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	5,784	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	3,251	-	-	964
Other payables	-	-	-	-
Total liabilities	<u>9,035</u>	<u>-</u>	<u>-</u>	<u>964</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	25,907
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	145,593	4,295	329	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>145,593</u>	<u>4,295</u>	<u>329</u>	<u>25,907</u>
Total liabilities and fund balances	<u>154,628</u>	<u>4,295</u>	<u>329</u>	<u>26,871</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>Courthouse Security</u>	<u>J.P. Courthouse</u>	<u>Laredo Webb County</u>	<u>Webb County Sheriff</u>
	<u>Fees</u>	<u>Security</u>	<u>Child Welfare Unit</u>	<u>Inmate Commissary</u>
				<u>Sales Commission</u>
ASSETS				
Cash and investments	\$ 986	\$ -	\$ 125,218	\$ 34,674
Taxes receivable, net	-	-	-	-
Due from other funds	311,117	17,973	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	312,103	17,973	125,218	34,674
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	1,813	-
Due to other funds	-	-	2,520	2,098
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	-	-	4,333	2,098
 Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	312,103	17,973	-	-
Health and human services	-	-	120,885	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	32,576
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	312,103	17,973	120,885	32,576
Total liabilities and fund balances	312,103	17,973	125,218	34,674

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>Child Abuse Prevention</u>	<u>Court Initiated Guardianship</u>	<u>CAA Emergency Food & Shelter</u>	<u>Neighbor-to-Neighbor</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	300	14,880	6,373	5,328
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	300	14,880	6,373	5,328
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	59
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	6,373	5,224
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	45
Total liabilities	-	-	6,373	5,328
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	300	14,880	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	300	14,880	-	-
Total liabilities and fund balances	300	14,880	6,373	5,328

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>Webb County Sheriff Radio Communications</u>	<u>Immigration & Customs Enforcement Constable Pct.1</u>	<u>U.S. Dept. of Justice- OCDETF</u>	<u>Head Start</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	82,311	22	-	-
Receivable from other governments	-	-	3,019	181,728
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	11,510
Total assets	<u>82,311</u>	<u>22</u>	<u>3,019</u>	<u>193,238</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	2,019	-	-	20,595
Due to other funds	-	-	2,888	12,225
Payable to other governments	-	22	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	1,355	-	131	160,418
Other payables	-	-	-	-
Total liabilities	<u>3,374</u>	<u>22</u>	<u>3,019</u>	<u>193,238</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	78,937	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>78,937</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>82,311</u>	<u>22</u>	<u>3,019</u>	<u>193,238</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>Head Start ARRA- Expansion</u>	<u>Early Head Start ARRA</u>	<u>406th Court Expansion & Enhancement Project</u>	<u>Comprehensive Energy Assistance Program</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	195
Receivable from other governments	79,449	104,485	51,984	400,680
Other receivables	-	35	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>79,449</u>	<u>104,520</u>	<u>51,984</u>	<u>400,875</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	74,688	98,248	17,818	-
Due to other funds	834	417	31,314	400,875
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	3,927	5,855	2,852	-
Other payables	-	-	-	-
Total liabilities	<u>79,449</u>	<u>104,520</u>	<u>51,984</u>	<u>400,875</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>79,449</u>	<u>104,520</u>	<u>51,984</u>	<u>400,875</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Governmental Funds
 September 30, 2011

	<u>Weatherization</u> <u>Assistance For Low</u> <u>Income Persons</u>	<u>Community Service</u> <u>Block Grant</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	46,967	-	114,775	-
Receivable from other governments	-	298,284	65,618	-
Other receivables	-	673	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>46,967</u>	<u>298,957</u>	<u>180,393</u>	<u>-</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	905	1,347	15,711	-
Due to other funds	905	296,683	-	-
Payable to other governments	45,157	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	927	4,493	-
Other payables	-	-	-	-
Total liabilities	<u>46,967</u>	<u>298,957</u>	<u>20,204</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	160,189	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>160,189</u>	<u>-</u>
Total liabilities and fund balances	<u>46,967</u>	<u>298,957</u>	<u>180,393</u>	<u>-</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>HUD EDI Rehabs</u> <u>Buenos Aires</u>	<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>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	35,650	62,404	58,954	5,305
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	100	-	-
Total assets	<u>35,650</u>	<u>62,504</u>	<u>58,954</u>	<u>5,305</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	3,579	3,175	-	-
Due to other funds	32,071	57,959	58,954	5,305
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	1,023	-	-
Other payables	-	347	-	-
Total liabilities	<u>35,650</u>	<u>62,504</u>	<u>58,954</u>	<u>5,305</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>35,650</u>	<u>62,504</u>	<u>58,954</u>	<u>5,305</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>Homeless Prevention & Rapid Re-housing Assistance ARRA</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	-	1,078	18,264	-
Receivable from other governments	5,011	167,737	-	259,797
Other receivables	-	-	19,854	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>5,011</u>	<u>168,815</u>	<u>38,118</u>	<u>259,797</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	1,521	51,969	-	-
Due to other funds	2,690	-	33,804	249,888
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	800	9,365	4,314	9,909
Other payables	-	-	-	-
Total liabilities	<u>5,011</u>	<u>61,334</u>	<u>38,118</u>	<u>259,797</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	107,481	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>-</u>	<u>107,481</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>5,011</u>	<u>168,815</u>	<u>38,118</u>	<u>259,797</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<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	-	-	-	-
Receivable from other governments	-	21,026	3,095	2,575
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>-</u>	<u>21,026</u>	<u>3,095</u>	<u>2,575</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	1,532	-	-
Due to other funds	-	12,581	1,997	2,146
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	6,913	1,098	429
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>21,026</u>	<u>3,095</u>	<u>2,575</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>-</u>	<u>21,026</u>	<u>3,095</u>	<u>2,575</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<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>District Attorney Data & Record Management Systems</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	114	-	-	-
Receivable from other governments	706	21,318	21,845	13,000
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	1,380	-
Total assets	<u>820</u>	<u>21,318</u>	<u>23,225</u>	<u>13,000</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	4,228	13,000
Due to other funds	820	18,142	16,812	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	3,176	2,185	-
Other payables	-	-	-	-
Total liabilities	<u>820</u>	<u>21,318</u>	<u>23,225</u>	<u>13,000</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>820</u>	<u>21,318</u>	<u>23,225</u>	<u>13,000</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>VAWA 2129002</u>	<u>VAWA ARRA #2528201</u>	<u>ARRA - Border Security Force Multiplier Project</u>	<u>2009 ARRA JAG Comm. Oriented Public Safety Enhancement</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	1,045	-	628	-
Receivable from other governments	2,940	44,821	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>3,985</u>	<u>44,821</u>	<u>628</u>	<u>-</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	2,517	44,821	-	-
Payable to other governments	367	-	628	-
Deferred revenue	-	-	-	-
Other accrued expenditures	1,101	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>3,985</u>	<u>44,821</u>	<u>628</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>3,985</u>	<u>44,821</u>	<u>628</u>	<u>-</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>CJD City of Laredo</u> <u>Financial Task Force</u>	<u>FY2009 Justice</u> <u>Assistance Grant</u> <u>Program</u>	<u>2010-DJ-BX-0494</u>	<u>FY2008 Justice</u> <u>Assistance Grant</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	266	-	-	-
Receivable from other governments	79,867	567	54,716	5,650
Other receivables	251	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>80,384</u>	<u>567</u>	<u>54,716</u>	<u>5,650</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	567	54,716	5,650
Due to other funds	77,247	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	3,137	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>80,384</u>	<u>567</u>	<u>54,716</u>	<u>5,650</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>80,384</u>	<u>567</u>	<u>54,716</u>	<u>5,650</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>Weatherization D.O.E. -</u> <u>ARRA Fund</u>	<u>Public Transportation</u> <u>For Non Urbanized</u> <u>Areas</u>	<u>2008 CCP</u> <u>Neighborhood Watch</u>	<u>Homeland Security</u> <u>Program 2009-SS-T9-</u> <u>0064</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	98,026	-	-	-
Receivable from other governments	-	154,559	-	5,877
Other receivables	-	-	-	-
Inventories	-	20,981	-	-
Other assets	-	-	-	-
Total assets	<u>98,026</u>	<u>175,540</u>	<u>-</u>	<u>5,877</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	6,762	-	1,012
Due to other funds	2,108	123,323	-	4,865
Payable to other governments	95,918	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	7,902	-	-
Other payables	-	-	-	-
Total liabilities	<u>98,026</u>	<u>137,987</u>	<u>-</u>	<u>5,877</u>
Fund balances:				
Nonspendable:				
Inventories	-	20,981	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	16,572	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>-</u>	<u>37,553</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>98,026</u>	<u>175,540</u>	<u>-</u>	<u>5,877</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>Operation</u> <u>Stonegarden Grant</u> <u>FY-2008</u>	<u>Operation</u> <u>Stonegarden Grant</u> <u>FY-2009</u>	<u>Help America Vote</u> <u>Act</u>	<u>State Comptroller -</u> <u>Law Enforcement</u> <u>Officer's Standards</u> <u>and Education</u> <u>Account</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	38,413
Receivable from other governments	-	157,633	115,800	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	-	157,633	115,800	38,413
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	157,633	115,800	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	-	157,633	115,800	-
 Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	38,413
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	-	-	-	38,413
Total liabilities and fund balances	-	157,633	115,800	38,413

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>State Comptroller - 49th Judicial District</u>	<u>CJAD Substance Abuse Felony</u>	<u>CJAD Community Corrections</u>	<u>CJAD Day Reporting Center</u>
ASSETS				
Cash and investments	\$ 6,329	\$ 12,766	\$ 67,966	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	33,589	-	-	-
Other receivables	-	-	54	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>39,918</u>	<u>12,766</u>	<u>68,020</u>	<u>-</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	2,340	2,858	9,026	-
Payable to other governments	-	-	-	-
Deferred revenue	-	8,193	53,578	-
Other accrued expenditures	-	1,715	5,416	-
Other payables	-	-	-	-
Total liabilities	<u>2,340</u>	<u>12,766</u>	<u>68,020</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	37,578	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>37,578</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>39,918</u>	<u>12,766</u>	<u>68,020</u>	<u>-</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Governmental Funds
 September 30, 2011

	<u>CJAD High/Medium Caseload</u>	<u>CJAD Basic Supervision Program</u>	<u>CJAD Treatment Incarceration Program</u>	<u>CJAD Mentally Impaired Caseload</u>
ASSETS				
Cash and investments	\$ 44,011	\$ 947,340	\$ 126,067	\$ 12,067
Taxes receivable, net	-	-	-	-
Due from other funds	-	17	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	11,041	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>44,011</u>	<u>958,398</u>	<u>126,067</u>	<u>12,067</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	3,383	5,983	-
Due to other funds	8,629	54,717	4,044	2,844
Payable to other governments	-	-	-	-
Deferred revenue	30,204	118,075	39,391	7,518
Other accrued expenditures	5,178	32,660	1,706	1,705
Other payables	-	170,307	-	-
Total liabilities	<u>44,011</u>	<u>379,142</u>	<u>51,124</u>	<u>12,067</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	579,256	74,943	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>-</u>	<u>579,256</u>	<u>74,943</u>	<u>-</u>
Total liabilities and fund balances	<u>44,011</u>	<u>958,398</u>	<u>126,067</u>	<u>12,067</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Governmental Funds
 September 30, 2011

	<u>TJPC Border Project</u>	<u>TJPC Community Corrections</u>	<u>Progressive Sanctions ISJPO</u>	<u>TJPC Salary Adjustment Juvenile Officers</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	3,268	14,991	-	1,516
Receivable from other governments	2,131	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>5,399</u>	<u>14,991</u>	<u>-</u>	<u>1,516</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	7,869	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	7,122	-	1,516
Deferred revenue	-	-	-	-
Other accrued expenditures	756	-	-	-
Other payables	4,643	-	-	-
Total liabilities	<u>5,399</u>	<u>14,991</u>	<u>-</u>	<u>1,516</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>5,399</u>	<u>14,991</u>	<u>-</u>	<u>1,516</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>TJPC State Aid</u>	<u>Progressive Sanctions JPO</u>	<u>Justice Benefits</u>	<u>TJPC Intensive Community - Based Program</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ 202,981	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	1,050	-	-	7,123
Receivable from other governments	132,880	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>133,930</u>	<u>-</u>	<u>202,981</u>	<u>7,123</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	673	-	220	-
Due to other funds	100,079	-	3,933	-
Payable to other governments	2,125	-	-	7,123
Deferred revenue	-	-	-	-
Other accrued expenditures	31,053	-	1,778	-
Other payables	-	-	-	-
Total liabilities	<u>133,930</u>	<u>-</u>	<u>5,931</u>	<u>7,123</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	197,050	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>197,050</u>	<u>-</u>
Total liabilities and fund balances	<u>133,930</u>	<u>-</u>	<u>202,981</u>	<u>7,123</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>TJPC-Diversionary Placement</u>	<u>TJPC JJAEP</u>	<u>CJD City of Laredo Auto Theft Task Force</u>	<u>TDHCA Veteran's Rental</u>
ASSETS				
Cash and investments	\$ -	\$ 262,834	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	119,366	-	-	-
Receivable from other governments	-	86,268	9,095	504
Other receivables	-	61,992	6,686	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>119,366</u>	<u>411,094</u>	<u>15,781</u>	<u>504</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	1,516	-	29
Due to other funds	-	373,429	14,055	475
Payable to other governments	119,366	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	10,874	1,726	-
Other payables	-	-	-	-
Total liabilities	<u>119,366</u>	<u>385,819</u>	<u>15,781</u>	<u>504</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	25,275	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>-</u>	<u>25,275</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>119,366</u>	<u>411,094</u>	<u>15,781</u>	<u>504</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<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>	<u>PD Juvenile Defense Unit</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	6,235	3,172
Receivable from other governments	1,524	-	-	48,176
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>1,524</u>	<u>-</u>	<u>6,235</u>	<u>51,348</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	3	-	-	645
Due to other funds	1,521	-	-	37,726
Payable to other governments	-	-	2,235	-
Deferred revenue	-	-	4,000	-
Other accrued expenditures	-	-	-	12,977
Other payables	-	-	-	-
Total liabilities	<u>1,524</u>	<u>-</u>	<u>6,235</u>	<u>51,348</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>1,524</u>	<u>-</u>	<u>6,235</u>	<u>51,348</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Governmental Funds
 September 30, 2011

	<u>Indigent Def Equalization</u>	<u>OAG Contract 09- C0078</u>	<u>OVAG Contract 1017011</u>	<u>Office of Attorney General -Texas VINE</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	38,076	67,409	-	-
Receivable from other governments	-	-	9,059	2,559
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>38,076</u>	<u>67,409</u>	<u>9,059</u>	<u>2,559</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	249	-	-	2,559
Due to other funds	127	-	8,286	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	929	-	773	-
Other payables	-	-	-	-
Total liabilities	<u>1,305</u>	<u>-</u>	<u>9,059</u>	<u>2,559</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	36,771	67,409	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>36,771</u>	<u>67,409</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>38,076</u>	<u>67,409</u>	<u>9,059</u>	<u>2,559</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Governmental Funds
 September 30, 2011

	<u>Operation Border Star</u> <u>LBSP-08</u>	<u>TBSC-Operation</u> <u>Linebacker</u>	<u>Border Prosecutor</u> <u>Initiative</u>	<u>CJD 406 District</u> <u>Court Drug Program</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	665
Receivable from other governments	490,969	132,500	79,211	44,525
Other receivables	11,761	-	-	829
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>502,730</u>	<u>132,500</u>	<u>79,211</u>	<u>46,019</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	120,028	-	33
Due to other funds	502,730	12,472	74,607	25,338
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	4,604	3,183
Other payables	-	-	-	-
Total liabilities	<u>502,730</u>	<u>132,500</u>	<u>79,211</u>	<u>28,554</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	17,465
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,465</u>
Total liabilities and fund balances	<u>502,730</u>	<u>132,500</u>	<u>79,211</u>	<u>46,019</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Governmental Funds
 September 30, 2011

Total-Nonmajor
Special Revenues
Funds

ASSETS	
Cash and investments	\$ 5,408,069
Taxes receivable, net	160,328
Due from other funds	2,610,642
Receivable from other governments	3,591,331
Other receivables	113,176
Inventories	20,981
Other assets	13,749
Total assets	<u>11,918,276</u>

LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	886,735
Due to other funds	3,076,257
Payable to other governments	281,580
Deferred revenue	539,760
Other accrued expenditures	451,321
Other payables	236,034
Total liabilities	<u>5,471,687</u>

Fund balances:

Nonspendable:	
Inventories	20,981
Prepaid Items	529
Restricted:	
General government	797,615
Justice system	1,203,684
Health and human services	828,771
Infrastructure & environmental services	212,614
Correctional and rehabilitation	704,240
Public safety	2,670,769
Other purposes	7,386
Committed:	
Assigned:	
Unassigned:	-
Total fund balances	<u>6,446,589</u>

Total liabilities and fund balances	<u>11,918,276</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, 2011

	<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 other taxes	-	616,619	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	158,749	-	52,599	93,903
Investment earnings	-	174	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>158,749</u>	<u>616,793</u>	<u>52,599</u>	<u>93,903</u>
EXPENDITURES				
Current:				
General government	61,507	227,775	103,156	8,934
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>61,507</u>	<u>227,775</u>	<u>103,156</u>	<u>8,934</u>
Excess (deficiency) of revenues over (under) expenditures	<u>97,242</u>	<u>389,018</u>	<u>(50,557)</u>	<u>84,969</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	50,000	-
Transfers out	-	(44,000)	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(44,000)</u>	<u>50,000</u>	<u>-</u>
Net change in fund balances	<u>97,242</u>	<u>345,018</u>	<u>(557)</u>	<u>84,969</u>
Fund balances - beginning, Restated	164,001	95,198	49,106	99,218
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>164,001</u>	<u>95,198</u>	<u>49,106</u>	<u>99,218</u>
Fund balances - ending	<u>\$ 261,243</u>	<u>\$ 440,216</u>	<u>\$ 48,549</u>	<u>\$ 184,187</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2011

	<u>Webb County Clerk</u> <u>Records Management</u> <u>and Preservation</u>	<u>Road and Bridge</u>	<u>Justice Court</u> <u>Technology</u>	<u>Election Contract</u> <u>Services</u>
REVENUES				
Property Taxes	\$ -	\$ 1,136,621	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	1,820,479	-	-
Intergovernmental	-	110,141	-	-
Charges for services	172,254	2,252,129	95,957	303,064
Investment earnings	-	-	-	632
Miscellaneous	-	78,916	-	35,000
Grant matching	-	-	-	-
Total revenues	<u>172,254</u>	<u>5,398,286</u>	<u>95,957</u>	<u>338,696</u>
EXPENDITURES				
Current:				
General government	29,490	-	15,000	332,127
Public safety	-	27,653	-	-
Justice system	-	-	41,901	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	5,756,923	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	35,000
Total Expenditures	<u>29,490</u>	<u>5,784,576</u>	<u>56,901</u>	<u>367,127</u>
Excess (deficiency) of revenues over (under) expenditures	<u>142,764</u>	<u>(386,290)</u>	<u>39,056</u>	<u>(28,431)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(400,000)	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(400,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>142,764</u>	<u>(786,290)</u>	<u>39,056</u>	<u>(28,431)</u>
Fund balances - beginning, Restated	160,872	983,168	361,663	57,737
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>160,872</u>	<u>983,168</u>	<u>361,663</u>	<u>57,737</u>
Fund balances - ending	<u>\$ 303,636</u>	<u>\$ 196,878</u>	<u>\$ 400,719</u>	<u>\$ 29,306</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2011

	<u>County Attorney</u> <u>Federal Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 1</u> <u>State Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 1</u> <u>Federal Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 2</u> <u>State Forfeiture</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	22,473	-	1,079	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	3	-	4	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>22,476</u>	<u>-</u>	<u>1,083</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	814	1,280	3,296
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>814</u>	<u>1,280</u>	<u>3,296</u>
Excess (deficiency) of revenues over (under) expenditures	<u>22,476</u>	<u>(814)</u>	<u>(197)</u>	<u>(3,296)</u>
OTHER FINANCING SOURCES (USES)				
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	<u>22,476</u>	<u>(814)</u>	<u>(197)</u>	<u>(3,296)</u>
Fund balances - beginning, Restated	-	3,145	284	3,902
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>-</u>	<u>3,145</u>	<u>284</u>	<u>3,902</u>
Fund balances - ending	<u>\$ 22,476</u>	<u>\$ 2,331</u>	<u>\$ 87</u>	<u>\$ 606</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2011

	<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 other taxes	-	-	-	-
Fees and fines	-	1,286,995	193,217	1,673,909
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	5	1,734	431	1,856
Miscellaneous	-	-	-	14,894
Grant matching	-	-	-	-
Total revenues	<u>5</u>	<u>1,288,729</u>	<u>193,648</u>	<u>1,690,659</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	816,827	374,730	930,856
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	50,696
Interest and other charges	-	-	-	13,423
Capital outlay	-	976,937	5,952	102,961
Total Expenditures	<u>-</u>	<u>1,793,764</u>	<u>380,682</u>	<u>1,097,936</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5</u>	<u>(505,035)</u>	<u>(187,034)</u>	<u>592,723</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(30,776)	(21,000)	(127,783)
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(30,776)</u>	<u>(21,000)</u>	<u>(127,783)</u>
Net change in fund balances	<u>5</u>	<u>(535,811)</u>	<u>(208,034)</u>	<u>464,940</u>
Fund balances - beginning, Restated	4,009	1,388,592	371,735	937,758
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>4,009</u>	<u>1,388,592</u>	<u>371,735</u>	<u>937,758</u>
Fund balances - ending	<u>\$ 4,014</u>	<u>\$ 852,781</u>	<u>\$ 163,701</u>	<u>\$ 1,402,698</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2011

	<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>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	342,797	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	28,220
Investment earnings	117	-	10	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>342,914</u>	<u>-</u>	<u>10</u>	<u>28,220</u>
EXPENDITURES				
Current:				
General government	-	-	13,108	-
Public safety	249,992	424	-	-
Justice system	-	-	-	40,273
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>249,992</u>	<u>424</u>	<u>13,108</u>	<u>40,273</u>
Excess (deficiency) of revenues over (under) expenditures	<u>92,922</u>	<u>(424)</u>	<u>(13,098)</u>	<u>(12,053)</u>
OTHER FINANCING SOURCES (USES)				
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	<u>92,922</u>	<u>(424)</u>	<u>(13,098)</u>	<u>(12,053)</u>
Fund balances - beginning, Restated	52,671	4,719	13,427	37,960
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>52,671</u>	<u>4,719</u>	<u>13,427</u>	<u>37,960</u>
Fund balances - ending	<u>\$ 145,593</u>	<u>\$ 4,295</u>	<u>\$ 329</u>	<u>\$ 25,907</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2011

	<u>Courthouse Security Fees</u>	<u>J.P. Courthouse Security</u>	<u>Laredo Webb County Child Welfare Unit</u>	<u>Webb County Sheriff Inmate Commissary Sales Commission</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	203,002	17,278	-	-
Investment earnings	-	-	160	-
Miscellaneous	-	-	-	30,274
Grant matching	-	-	-	-
Total revenues	<u>203,002</u>	<u>17,278</u>	<u>160</u>	<u>30,274</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	1,813	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	24,019
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>1,813</u>	<u>24,019</u>
Excess (deficiency) of revenues over (under) expenditures	<u>203,002</u>	<u>17,278</u>	<u>(1,653)</u>	<u>6,255</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(85,000)	(15,000)	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>(85,000)</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>118,002</u>	<u>2,278</u>	<u>(1,653)</u>	<u>6,255</u>
Fund balances - beginning, Restated	194,101	15,695	122,538	26,321
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>194,101</u>	<u>15,695</u>	<u>122,538</u>	<u>26,321</u>
Fund balances - ending	<u>\$ 312,103</u>	<u>\$ 17,973</u>	<u>\$ 120,885</u>	<u>\$ 32,576</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2011

	<u>Child Abuse Prevention</u>	<u>Court Initiated Guardianship</u>	<u>CAA Emergency Food & Shelter</u>	<u>Neighbor-to-Neighbor</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	69	-	-	-
Intergovernmental	-	-	-	31,593
Charges for services	-	4,360	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	44,699	-
Grant matching	-	-	-	-
Total revenues	<u>69</u>	<u>4,360</u>	<u>44,699</u>	<u>31,593</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	44,699	31,593
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>44,699</u>	<u>31,593</u>
Excess (deficiency) of revenues over (under) expenditures	<u>69</u>	<u>4,360</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
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	<u>69</u>	<u>4,360</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	231	10,520	-	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>231</u>	<u>10,520</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ 300</u>	<u>\$ 14,880</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, 2011

	<u>Webb County Sheriff</u> <u>Radio</u> <u>Communications</u>	<u>Immigration &</u> <u>Customs</u> <u>Enforcement</u> <u>Constable Pct.1</u>	<u>U.S. Dept. of Justice-</u> <u>OCDEF</u>	<u>Head Start</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	75,000	573	13,958	8,260,203
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	760
Grant matching	-	-	-	2,817,933
Total revenues	<u>75,000</u>	<u>573</u>	<u>13,958</u>	<u>11,078,896</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	84,097	573	-	-
Justice system	-	-	13,958	-
Health and human services	-	-	-	11,078,896
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>84,097</u>	<u>573</u>	<u>13,958</u>	<u>11,078,896</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,097)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
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	<u>(9,097)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	88,034	-	-	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>88,034</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ 78,937</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, 2011

	<u>Head Start ARRA- Expansion</u>	<u>Early Head Start ARRA</u>	<u>406th Court Expansion & Enhancement Project</u>	<u>Comprehensive Energy Assistance Program</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	441,438	888,175	345,015	158,251
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	155,542	231,552	-	764
Total revenues	<u>596,980</u>	<u>1,119,727</u>	<u>345,015</u>	<u>159,015</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	596,980	1,119,727	-	159,015
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	345,015	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>596,980</u>	<u>1,119,727</u>	<u>345,015</u>	<u>159,015</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	-	-	-	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<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, 2011

	<u>Weatherization</u> <u>Assistance For Low</u> <u>Income Persons</u>	<u>Community Service</u> <u>Block Grant</u>	<u>Meals on Wheels</u>	<u>Home Owner</u> <u>Occupied 1001027</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	379,589	416,051	19,291
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	64,247	48,033	36,284	-
Total revenues	<u>64,247</u>	<u>427,622</u>	<u>452,335</u>	<u>19,291</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	64,247	427,622	409,364	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	19,291
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>64,247</u>	<u>427,622</u>	<u>409,364</u>	<u>19,291</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>42,971</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
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	<u>-</u>	<u>-</u>	<u>42,971</u>	<u>-</u>
Fund balances - beginning, Restated	-	-	117,218	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>-</u>	<u>-</u>	<u>117,218</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 160,189</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, 2011

	<u>HUD EDI Rehabs</u> <u>Buenos Aires</u>	<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>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	36,554	191,133	36,668	92,323
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	25,000
Total revenues	<u>36,554</u>	<u>191,133</u>	<u>36,668</u>	<u>117,323</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	36,554	191,133	36,668	117,323
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>36,554</u>	<u>191,133</u>	<u>36,668</u>	<u>117,323</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	-	-	-	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<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, 2011

	<u>Homeless Prevention & Rapid Re-housing Assistance ARRA</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 other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	108,606	948,555	-	477,046
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	125,233	-
Grant matching	-	-	-	-
Total revenues	<u>108,606</u>	<u>948,555</u>	<u>125,233</u>	<u>477,046</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	196,302	533,760
Justice system	-	-	-	-
Health and human services	108,606	921,103	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>108,606</u>	<u>921,103</u>	<u>196,302</u>	<u>533,760</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>27,452</u>	<u>(71,069)</u>	<u>(56,714)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	71,069	56,714
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>71,069</u>	<u>56,714</u>
Net change in fund balances	<u>-</u>	<u>27,452</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	-	80,029	-	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>-</u>	<u>80,029</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 107,481</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, 2011

	<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 other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	9,236	385,439	52,170	18,230
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>9,236</u>	<u>385,439</u>	<u>52,170</u>	<u>18,230</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	18,471	385,439	52,170	18,230
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>18,471</u>	<u>385,439</u>	<u>52,170</u>	<u>18,230</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,235)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	9,235	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>9,235</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	-	-	-	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	-	-	-	-
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, 2011

	<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>District Attorney Data & Record Management Systems</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	21,399	195,919	270,411	13,000
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	2,377	-	-	-
Total revenues	<u>23,776</u>	<u>195,919</u>	<u>270,411</u>	<u>13,000</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	195,919	-	-
Justice system	23,776	-	248,567	13,000
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	21,844	-
Total Expenditures	<u>23,776</u>	<u>195,919</u>	<u>270,411</u>	<u>13,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	-	-	-	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<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, 2011

	<u>VAWA 2129002</u>	<u>VAWA ARRA #2528201</u>	<u>ARRA - Border Security Force Multiplier Project</u>	<u>2009 ARRA JAG Comm. Oriented Public Safety Enhancement</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	34,530	44,821	223,606	170,389
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>34,530</u>	<u>44,821</u>	<u>223,606</u>	<u>170,389</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	55,571	-	194,457	112,224
Justice system	-	44,821	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	29,149	58,165
Total Expenditures	<u>55,571</u>	<u>44,821</u>	<u>223,606</u>	<u>170,389</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(21,041)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	21,041	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>21,041</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net change in fund balances	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
Fund balances - beginning, Restated	-	-	-	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	-	-	-	-
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, 2011

	<u>CJD City of Laredo</u> <u>Financial Task Force</u>	<u>FY2009 Justice</u> <u>Assistance Grant</u> <u>Program</u>	<u>2010-DJ-BX-0494</u>	<u>FY2008 Justice</u> <u>Assistance Grant</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	98,900	30,345	69,774	5,650
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	338	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>99,238</u>	<u>30,345</u>	<u>69,774</u>	<u>5,650</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	99,238	29,778	15,058	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	567	54,716	5,650
Total Expenditures	<u>99,238</u>	<u>30,345</u>	<u>69,774</u>	<u>5,650</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	-	-	-	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<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, 2011

	<u>Weatherization D.O.E.</u> <u>- ARRA Fund</u>	<u>Public Transportation</u> <u>For Non Urbanized</u> <u>Areas</u>	<u>2008 CCP</u> <u>Neighborhood Watch</u>	<u>Homeland Security</u> <u>Program 2009-SS-T9-</u> <u>0064</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	587,181	8,171	6,478
Charges for services	-	94,822	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	4,561	-	-
Grant matching	158,979	62,712	-	-
Total revenues	<u>158,979</u>	<u>749,276</u>	<u>8,171</u>	<u>6,478</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	8,171	6,478
Justice system	-	-	-	-
Health and human services	158,979	-	-	-
Infrastructure and environmental services	-	738,669	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>158,979</u>	<u>738,669</u>	<u>8,171</u>	<u>6,478</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>10,607</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	5,965	-	-
Total other financing sources and (uses)	<u>-</u>	<u>5,965</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>16,572</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	-	20,981	-	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>-</u>	<u>20,981</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 37,553</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, 2011

	<u>Operation</u> <u>Stonegarden Grant</u> <u>FY-2008</u>	<u>Operation Stonegarden</u> <u>Grant FY-2009</u>	<u>Help America Vote</u> <u>Act</u>	<u>State Comptroller -</u> <u>Law Enforcement</u> <u>Officer's Standards</u> <u>and Education</u> <u>Account</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	420,864	1,110,560	115,800	23,326
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>420,864</u>	<u>1,110,560</u>	<u>115,800</u>	<u>23,326</u>
EXPENDITURES				
Current:				
General government	-	-	115,800	-
Public safety	105,982	811,023	-	-
Justice system	-	-	-	21,984
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	314,882	299,537	-	-
Total Expenditures	<u>420,864</u>	<u>1,110,560</u>	<u>115,800</u>	<u>21,984</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,342</u>
OTHER FINANCING SOURCES (USES)				
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,342</u>
Fund balances - beginning, Restated	-	-	-	37,071
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,071</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,413</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2011

	<u>State Comptroller - 49th Judicial District</u>	<u>CJAD Substance Abuse Felony</u>	<u>CJAD Community Corrections</u>	<u>CJAD Day Reporting Center</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	33,589	68,009	307,252	157,269
Charges for services	-	-	-	-
Investment earnings	131	-	-	-
Miscellaneous	-	-	20,170	-
Grant matching	-	-	-	-
Total revenues	<u>33,720</u>	<u>68,009</u>	<u>327,422</u>	<u>157,269</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	59,492	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	73,438	353,379	168,189
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>59,492</u>	<u>73,438</u>	<u>353,379</u>	<u>168,189</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(25,772)</u>	<u>(5,429)</u>	<u>(25,957)</u>	<u>(10,920)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	2,847	25,957	11,904
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>2,847</u>	<u>25,957</u>	<u>11,904</u>
Net change in fund balances	<u>(25,772)</u>	<u>(2,582)</u>	<u>-</u>	<u>984</u>
Fund balances - beginning, Restated	63,350	2,582	-	(984)
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>63,350</u>	<u>2,582</u>	<u>-</u>	<u>(984)</u>
Fund balances - ending	<u>\$ 37,578</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, 2011

	<u>CJAD High/Medium</u> <u>Caseload</u>	<u>CJAD Basic</u> <u>Supervision Program</u>	<u>CJAD Treatment</u> <u>Incarceration</u> <u>Program</u>	<u>CJAD Mentally</u> <u>Impaired Caseload</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	19,027	562,324	237,497	58,561
Charges for services	-	-	-	-
Investment earnings	-	2,709	-	-
Miscellaneous	-	1,405,847	-	-
Grant matching	-	-	-	-
Total revenues	<u>19,027</u>	<u>1,970,880</u>	<u>237,497</u>	<u>58,561</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	19,027	1,496,241	146,721	64,023
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>19,027</u>	<u>1,496,241</u>	<u>146,721</u>	<u>64,023</u>
Excess (deficiency) of revenues over (under) expenditures	-	474,639	90,776	(5,462)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	7,122	-	5,462
Transfers out	-	(37,459)	(15,833)	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(30,337)</u>	<u>(15,833)</u>	<u>5,462</u>
Net change in fund balances	<u>-</u>	<u>444,302</u>	<u>74,943</u>	<u>-</u>
Fund balances - beginning, Restated	-	134,954	-	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>-</u>	<u>134,954</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 579,256</u>	<u>\$ 74,943</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, 2011

	<u>TJPC Border Project</u>	<u>TJPC Community Corrections</u>	<u>Progressive Sanctions ISJPO</u>	<u>TJPC Salary Adjustment Juvenile Officers</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	24,853	504,938	23,572	102,202
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	19,829	-	14,728	-
Total revenues	<u>44,682</u>	<u>504,938</u>	<u>38,300</u>	<u>102,202</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	44,682	504,938	38,300	102,202
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>44,682</u>	<u>504,938</u>	<u>38,300</u>	<u>102,202</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	-	-	-	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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, 2011

	<u>TJPC State Aid</u>	<u>Progressive Sanctions JPO</u>	<u>Justice Benefits</u>	<u>TJPC Intensive Community - Based Program</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	387,583	196,799	-	191,768
Charges for services	-	-	-	-
Investment earnings	-	-	382	-
Miscellaneous	-	-	-	-
Grant matching	-	198,626	-	-
Total revenues	<u>387,583</u>	<u>395,425</u>	<u>382</u>	<u>191,768</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	387,583	395,425	161,328	191,768
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>387,583</u>	<u>395,425</u>	<u>161,328</u>	<u>191,768</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(160,946)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
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	<u>-</u>	<u>-</u>	<u>(160,946)</u>	<u>-</u>
Fund balances - beginning, Restated	-	-	357,996	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>-</u>	<u>-</u>	<u>357,996</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 197,050</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, 2011

	<u>TJPC-Diversionsary</u> <u>Placement</u>	<u>TJPC JJAEP</u>	<u>CJD City of Laredo</u> <u>Auto Theft Task Force</u>	<u>TDHCA Veteran's</u> <u>Rental</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	270,261	480,399	34,543	83,796
Charges for services	-	192,534	-	-
Investment earnings	-	336	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	18,417	-
Total revenues	<u>270,261</u>	<u>673,269</u>	<u>52,960</u>	<u>83,796</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	74,460	-
Justice system	270,261	775,967	-	-
Health and human services	-	-	-	83,796
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>270,261</u>	<u>775,967</u>	<u>74,460</u>	<u>83,796</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(102,698)</u>	<u>(21,500)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	21,500	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>21,500</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>(102,698)</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	-	127,973	-	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>-</u>	<u>127,973</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 25,275</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, 2011

	<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>	<u>PD Juvenile Defense Unit</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	14,481	29,709	5,015	161,454
Charges for services	-	-	-	242,182
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	587	8,787	-	-
Total revenues	<u>15,068</u>	<u>38,496</u>	<u>5,015</u>	<u>403,636</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	5,015	-
Justice system	-	-	-	403,636
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	15,068	38,496	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>15,068</u>	<u>38,496</u>	<u>5,015</u>	<u>403,636</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	-	-	-	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<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, 2011

	<u>Indigent Def</u> <u>Equalization</u>	<u>OAG Contract 09-</u> <u>C0078</u>	<u>OVAG Contract</u> <u>1017011</u>	<u>Office of Attorney</u> <u>General -Texas VINE</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	444	45,077	30,710
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>444</u>	<u>45,077</u>	<u>30,710</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	30,710
Justice system	105,143	-	45,077	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>105,143</u>	<u>-</u>	<u>45,077</u>	<u>30,710</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(105,143)</u>	<u>444</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(29,500)	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>(29,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(134,643)</u>	<u>444</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	171,414	66,965	-	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>171,414</u>	<u>66,965</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ 36,771</u>	<u>\$ 67,409</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, 2011

	<u>Operation Border Star</u> <u>LBSP-08</u>	<u>TBSC-Operation</u> <u>Linebacker</u>	<u>Border Prosecutor</u> <u>Initiative</u>	<u>CJD 406 District</u> <u>Court Drug Program</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	491,828	132,500	171,206	232,769
Charges for services	-	-	-	13,839
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>491,828</u>	<u>132,500</u>	<u>171,206</u>	<u>246,608</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	491,828	-	-	-
Justice system	-	-	171,206	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	1,595
Community and economic development	-	-	-	232,769
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	132,500	-	-
Total Expenditures	<u>491,828</u>	<u>132,500</u>	<u>171,206</u>	<u>234,364</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,244</u>
OTHER FINANCING SOURCES (USES)				
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,244</u>
Fund balances - beginning, Restated	-	-	-	5,221
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,221</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,465</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2011

	<u>Total-Nonmajor</u> <u>Special Revenues</u> <u>Funds</u>
REVENUES	
Property Taxes	\$ 1,136,621
Sales and other taxes	616,619
Fees and fines	5,341,018
Intergovernmental	22,005,797
Charges for services	3,924,892
Investment earnings	8,684
Miscellaneous	1,760,692
Grant matching	3,864,397
Total revenues	<u>38,658,720</u>
EXPENDITURES	
Current:	
General government	906,897
Public safety	5,930,826
Justice system	4,105,288
Health and human services	15,206,440
Infrastructure and environmental services	6,495,592
Corrections and rehabilitation	2,691,647
Community and economic development	687,302
Debt Service	
Principal	50,696
Interest and other charges	13,423
Capital outlay	2,037,860
Total Expenditures	<u>38,125,971</u>
Excess (deficiency) of revenues over (under) expenditures	<u>532,749</u>
OTHER FINANCING SOURCES (USES)	
Transfers in	282,851
Transfers out	(806,351)
Proceeds from sale of equipment	5,965
Total other financing sources and (uses)	<u>(517,535)</u>
Net change in fund balances	<u>15,214</u>
Fund balances - beginning, Restated	6,440,067
Reclassifications:	
Special revenue funds to general fund per GASB 54	<u>(8,692)</u>
Fund balances - beginning, reclassified	<u>6,431,375</u>
Fund balances - ending	<u>\$ 6,446,589</u>

Concluded

Webb County, Texas
Webb County Clerk Archive Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/10
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees of Office					
County Clerk	\$ 155,000	155,000	158,749	3,749	161,029
Total Revenues	<u>\$ 155,000</u>	<u>155,000</u>	<u>158,749</u>	<u>3,749</u>	<u>161,029</u>
EXPENDITURES					
Current:					
General Government					
Salaries and Fringe Benefits	\$ 99,583	99,583	42,387	57,196	93,284
Administrative Travel	2,500	2,500	2,304	196	-
Office Supplies	2,500	2,500	414	2,086	-
Training & Education	3,500	3,500	-	3,500	-
Professional Services	50,000	50,000	5,513	44,487	36,138
Materials & Supplies	4,000	4,000	-	4,000	1,053
Repairs & Maintenance - Software	30,000	30,000	10,890	19,110	7,633
Total Expenditures	<u>\$ 192,083</u>	<u>192,083</u>	<u>61,508</u>	<u>130,575</u>	<u>138,108</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (37,083)</u>	<u>(37,083)</u>	97,241	<u>134,324</u>	22,921
Fund Balances- Beginning			164,002		141,081
Fund Balances- Ending			<u>\$ 261,243</u>		<u>164,002</u>

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, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/10
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Taxes	\$ 350,000	350,000	616,619	266,619	414,277
Interest	150	150	174	24	190
Total Revenues	<u>\$ 350,150</u>	<u>350,150</u>	<u>616,793</u>	<u>266,643</u>	<u>414,467</u>
EXPENDITURES					
Current:					
General Government					
Third Party Contracts	\$ 235,000	235,000	222,775	12,225	250,883
Total Expenditures	<u>\$ 235,000</u>	<u>235,000</u>	<u>222,775</u>	<u>12,225</u>	<u>250,883</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	115,150	115,150	394,018	278,868	163,584
Other Financing Sources (Uses)					
Lease-Purchase Financing					
Transfers Out	\$ (117,100)	(117,100)	(44,000)	(73,100)	(122,000)
Total Other Financing Sources (Uses)	<u>\$ (117,100)</u>	<u>(117,100)</u>	<u>(44,000)</u>	<u>(73,100)</u>	<u>(122,000)</u>
Net change in fund balances	<u>\$ (1,950)</u>	<u>(1,950)</u>	350,018	<u>205,768</u>	41,584
Fund Balances- Beginning			95,197		53,613
Fund Balances- Ending			<u>\$ 445,215</u>		<u>95,197</u>

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, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/10
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees of Office					
District Clerk	\$ 36,000	36,000	44,717	8,717	37,313
County Clerk	7,600	7,600	7,474	(126)	8,538
Basic Supervision	750	750	408	(342)	705
Total Revenues	<u>\$ 44,350</u>	<u>44,350</u>	<u>52,599</u>	<u>8,249</u>	<u>46,556</u>
EXPENDITURES					
Current:					
General Government					
Salaries And Fringe Benefits	\$ 98,635	98,635	94,665	3,970	79,479
Records Management And Preservation	13,500	13,500	8,490	5,010	10,574
Total Expenditures	<u>\$ 112,135</u>	<u>112,135</u>	<u>103,155</u>	<u>8,980</u>	<u>90,053</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(67,785)	(67,785)	(50,556)	17,229	(43,497)
Other Financing Sources (Uses):					
Transfers In	\$ 50,000	50,000	50,000	-	50,000
Total Other Financing Sources (Uses)	<u>\$ 50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Net change in fund balances	<u>\$ (17,785)</u>	<u>(17,785)</u>	<u>(556)</u>	<u>17,229</u>	<u>6,503</u>
Fund Balances- Beginning			49,105		42,602
Fund Balances- Ending			<u>\$ 48,549</u>		<u>49,105</u>

Webb County, Texas
District Clerk Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/10
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees Of Office					
District Clerk	\$ 48,400	48,400	93,903	45,503	60,983
Total Revenues	<u>\$ 48,400</u>	<u>48,400</u>	<u>93,903</u>	<u>45,503</u>	<u>60,983</u>
EXPENDITURES					
Current:					
General Government					
Minor Apparatus & Tools	\$ 15,000	15,000	8,934	6,066	6,054
Total Expenditures	<u>\$ 15,000</u>	<u>15,000</u>	<u>8,934</u>	<u>6,066</u>	<u>6,054</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 33,400</u>	<u>33,400</u>	84,969	<u>51,569</u>	54,929
Fund Balances- Beginning			99,218		44,289
Fund Balances- Ending			<u>\$ 184,187</u>		<u>99,218</u>

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, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/10
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees of Office					
County Clerk	\$ 163,500	163,500	172,254	8,754	169,003
Total Revenues	<u>\$ 163,500</u>	<u>163,500</u>	<u>172,254</u>	<u>8,754</u>	<u>169,003</u>
EXPENDITURES					
Current:					
General Government					
Salaries And Fringe Benefits	\$ 114,370	114,370	25,700	88,670	87,762
Records Management And Preservation	64,500	64,500	3,790	60,710	71,382
Total Expenditures	<u>\$ 178,870</u>	<u>178,870</u>	<u>29,490</u>	<u>149,380</u>	<u>159,144</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (15,370)</u>	<u>(15,370)</u>	142,764	<u>158,134</u>	9,859
Fund Balances- Beginning			160,873		151,014
Fund Balances- Ending			<u>\$ 303,637</u>		<u>160,873</u>

Webb County, Texas
Road And Bridge Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/10
	Original	Final			
REVENUES					
Property Taxes	\$ 1,165,022	1,165,022	1,136,621	(28,401)	1,098,333
Fees	2,487,380	2,487,380	2,252,129	(235,251)	2,286,409
Fines And Forfeitures	1,930,225	1,930,225	1,820,479	(109,746)	1,563,586
Intergovernmental	162,500	162,500	110,141	(52,359)	74,635
Miscellaneous	82,700	82,700	78,916	(3,784)	77,640
Total Revenues	<u>\$ 5,827,827</u>	<u>5,827,827</u>	<u>5,398,286</u>	<u>(429,541)</u>	<u>5,100,603</u>
EXPENDITURES					
Current:					
Public Safety					
Road And Bridge	\$ 19,389	31,684	27,653	4,031	11,693
Infrastructure And Environmental Services					
Road And Bridge	6,312,105	6,312,105	5,756,923	555,182	5,680,729
Capital Outlay	13,300	1,005	-	1,005	39,650
Total Expenditures	<u>\$ 6,344,794</u>	<u>6,344,794</u>	<u>5,784,576</u>	<u>560,218</u>	<u>5,732,072</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(516,967)	(516,967)	(386,290)	130,677	(631,469)
Other Financing Sources (Uses)					
Transfers Out	\$ (400,000)	(400,000)	(400,000)	-	-
Proceeds from Sale of Equipment	2,500	2,500	-	(2,500)	-
Total Other Financing Sources (Uses)	<u>\$ (397,500)</u>	<u>(397,500)</u>	<u>(400,000)</u>	<u>(2,500)</u>	<u>-</u>
Net change in fund balances	<u>\$ (914,467)</u>	<u>(914,467)</u>	<u>(786,290)</u>	<u>128,177</u>	<u>(631,469)</u>
Fund Balances- Beginning			983,167		1,614,636
Fund Balances- Ending			<u>\$ 196,877</u>		<u>983,167</u>

Webb County, Texas
Justice Court Technology Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/10
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees Of Office	\$ 60,200	60,200	95,957	35,757	72,410
Total Revenues	\$ 60,200	60,200	95,957	35,757	72,410
EXPENDITURES					
Current:					
General Government					
Minor Apparatus & Tools	\$ -	15,000	15,000	-	8,559
Justice System					
Training & Education	5,200	5,417	2,811	2,606	2,429
Minor Apparatus & Tools	108,000	110,175	39,091	71,084	17,317
Capital Outlay	15,000	27,600	-	27,600	-
Total Expenditures	\$ 128,200	158,192	56,902	101,290	28,305
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (68,000)	(97,992)	39,055	(65,533)	44,105
Fund Balances- Beginning			361,664		317,559
Fund Balances- Ending			\$ 400,719		361,664

Webb County, Texas
Election Contract Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/10
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees Of Office	\$ 105,000	291,866	303,064	11,198	227,332
Interest	250	250	632	382	86
Other Revenues	-	35,000	35,000	-	-
Total Revenues	<u>\$ 105,250</u>	<u>327,116</u>	<u>338,696</u>	<u>11,580</u>	<u>227,418</u>
EXPENDITURES					
Current:					
General Government					
Elections Expense	\$ 100,000	332,136	332,127	9	190,607
Capital Outlay	-	35,000	35,000	-	-
Total Expenditures	<u>\$ 100,000</u>	<u>367,136</u>	<u>367,127</u>	<u>9</u>	<u>190,607</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 5,250</u>	<u>(40,020)</u>	<u>(28,431)</u>	<u>11,589</u>	<u>36,811</u>
Fund Balances- Beginning			<u>57,737</u>		<u>20,926</u>
Fund Balances- Ending			<u>\$ 29,306</u>		<u>57,737</u>

Webb County, Texas
Webb County Attorney Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/10
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ -	-	22,473	22,473	-
Interest	-	-	3	3	-
Total Revenues	\$ -	-	22,476	22,476	-
EXPENDITURES					
Current:					
Public Safety					
Total Expenditures	\$ -	-	-	-	-
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ -	-	22,476	22,476	-
Fund Balances- Beginning			-		-
Fund Balances- Ending			\$ 22,476		-

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, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011				Total Prior Year As of 9/30/10
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 25,000	25,000	-	(25,000)	-
Total Revenues	<u>\$ 25,000</u>	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>	<u>-</u>
EXPENDITURES					
Current:					
Public Safety					
Fuel & Lubricants	\$ -	1,530	-	1,530	-
Fire Arms & Ammunition	183	-	-	-	-
Repairs & Maintenance Vehicles	2,917	-	-	-	-
Canine Expenditures	-	1,570	814	756	120
Total Expenditures	<u>\$ 3,100</u>	<u>3,100</u>	<u>814</u>	<u>2,286</u>	<u>120</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 21,900</u>	<u>21,900</u>	<u>(814)</u>	<u>(22,714)</u>	<u>(120)</u>
Fund Balances- Beginning			3,145		3,265
Fund Balances- Ending			<u>\$ 2,331</u>		<u>3,145</u>

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, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/10
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 5,000	5,000	1,079	(3,921)	-
Interest	10	10	4	(6)	10
Total Revenues	<u>\$ 5,010</u>	<u>5,010</u>	<u>1,083</u>	<u>(3,927)</u>	<u>10</u>
EXPENDITURES					
Current:					
Public Safety					
Uniforms	\$ 50	-	-	-	-
Fuel & Lubricants	-	872	872	-	-
Fire & Ammo	50	-	-	-	648
K9 Expense	100	408	408	-	1,287
Drug Free Campaign	80	-	-	-	4,226
Total Expenditures	<u>\$ 280</u>	<u>1,280</u>	<u>1,280</u>	<u>-</u>	<u>6,161</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 4,730</u>	<u>3,730</u>	<u>(197)</u>	<u>(3,927)</u>	<u>(6,151)</u>
Fund Balances- Beginning			284		6,435
Fund Balances- Ending			<u>\$ 87</u>		<u>284</u>

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, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/10
	Budgeted Amounts				
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 100	100	-	(100)	5,580
Interest	10	10	-	-	-
Total Revenues	<u>\$ 110</u>	<u>110</u>	<u>-</u>	<u>(100)</u>	<u>5,580</u>
EXPENDITURES					
Current:					
Public Safety					
Cell Phones	\$ -	604	-	604	-
Training and Education	-	734	734	-	-
Minor Apparatus & Tools	2,900	2,562	2,562	-	198
Bullet Proof Vests	1,000	-	-	-	1,480
Total Expenditures	<u>\$ 3,900</u>	<u>3,900</u>	<u>3,296</u>	<u>604</u>	<u>1,678</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (3,790)</u>	<u>(3,790)</u>	<u>(3,296)</u>	<u>504</u>	<u>3,902</u>
Fund Balances- Beginning			3,902		-
Fund Balances- Ending			<u>\$ 606</u>		<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, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/10
	Budgeted Amounts				
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 5,000	5,000	-	(5,000)	-
Interest	-	-	5	5	8
Total Revenues	<u>\$ 5,000</u>	<u>5,000</u>	<u>5</u>	<u>(4,995)</u>	<u>8</u>
EXPENDITURES					
Current:					
Public Safety					
Repairs & Maintenance - Vehicles	\$ 2,000	2,000	-	2,000	-
Drug Free Campaign	2,000	2,000	-	2,000	-
Total Expenditures	<u>\$ 4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>-</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 1,000</u>	<u>1,000</u>	5	<u>(995)</u>	8
Fund Balances- Beginning			4,009		4,001
Fund Balances- Ending			<u>\$ 4,014</u>		<u>4,009</u>

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, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/10
	Budgeted Amounts				
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 1,000	984,278	1,286,995	302,717	1,923,397
Interest	2,000	2,000	1,734	(266)	2,419
Total Revenues	\$ 3,000	986,278	1,288,729	302,451	1,925,816
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 128,900	275,342	192,984	82,358	70,536
Administration Travel	21,200	21,200	12,729	8,471	21,419
Cell Phones	-	100,000	33,592	66,408	-
Equipment Rental	23,400	73,400	66,633	6,767	77,052
Professional Services	81,600	163,880	146,433	17,447	175,910
Materials and Supplies	13,800	30,800	18,952	11,848	36,537
Investigations	19,200	19,200	10,000	9,200	2,782
Training & Education	13,400	13,400	3,862	9,538	28,496
Uniforms	7,500	19,500	6,553	12,947	19,187
Minor Apparatus & Tools	15,800	43,656	42,745	911	129,141
Repairs & Maintenance Vehicles	13,000	29,000	2,666	26,334	46,370
Software	-	18,000	-	18,000	-
K9 Expense	-	20,000	16,848	3,152	-
Drug Free Campaign	-	90,000	68,868	21,132	-
Rents	-	43,275	33,575	9,700	-
Trash	-	10,000	4,988	5,012	-
Fire Arms & Ammunition	34,600	45,600	34,594	11,006	16,063
Building Maintenance	22,100	89,469	86,139	3,330	30,800
Support Assistance	58,500	119,225	20,527	98,698	-
Narcotics Disposal	-	40,000	14,043	25,957	-
Bullet Proof Vests	3,000	3,000	-	3,000	-
Capital Outlay	909,209	1,059,783	976,937	82,846	415,812
Total Expenditures	\$ 1,365,209	2,327,730	1,793,668	534,062	1,070,105
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,362,209)	(1,341,452)	(504,939)	836,513	855,711
Other Financing Sources (Uses)					
Transfers Out	\$ (19,791)	(40,548)	(30,776)	-	-
Total Other Financing Sources (Uses)	(19,791)	(40,548)	(30,776)	-	-
Net change in fund balances	\$ (1,382,000)	(1,382,000)	(535,715)	836,513	855,711
Fund Balances- Beginning			1,388,593		532,882
Fund Balances- Ending			\$ 852,878		1,388,593

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, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011				Total Prior Year As of 9/30/10
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 1,000	118,100	193,217	75,117	491,254
Interest	250	250	431	181	558
Total Revenues	<u>\$ 1,250</u>	<u>118,350</u>	<u>193,648</u>	<u>75,298</u>	<u>491,812</u>
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 99,900	99,900	69,323	30,577	43,961
Administrative Travel	1,000	3,000	1,563	1,437	7,256
Office Supplies	500	500	495	5	-
Dues And Memberships	21,000	21,000	13,431	7,569	2,986
Books And Subscriptions	1,000	1,000	1,000	-	-
Training And Education	1,000	1,000	750	250	20,987
Equipment Rental	1,200	4,200	3,705	495	5,677
Professional Services	3,600	3,600	1,310	2,290	-
Uniforms	1,000	1,000	256	744	620
Materials And Supplies	1,000	6,500	6,000	500	7,909
Minor Apparatus & Tools	8,700	26,700	26,619	81	11,742
Fire Arms & Ammunition	4,900	4,900	3,312	1,588	1,591
Repairs And Maintenance - Buildings	2,100	15,400	14,264	1,136	1,924
Repairs And Maintenance - Equipment	2,800	2,800	154	2,646	-
Repairs And Maintenance - Vehicles	1,400	2,400	1,447	953	37
Canine Purchase	1,900	1,900	382	1,518	11,542
Drug Free Campaign	44,100	81,345	80,083	1,262	106,216
Expense For Other Law Enforcement	1,000	1,000	-	1,000	-
Support Assistance	23,000	103,000	95,635	7,365	27,000
Investigation Expenditure	5,000	6,000	5,000	1,000	46,920
BPV 305	5,400	5,400	-	5,400	-
Capital Outlay	130,100	21,555	5,952	15,603	9,700
Total Expenditures	<u>\$ 361,600</u>	<u>464,100</u>	<u>380,681</u>	<u>83,419</u>	<u>306,068</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(360,350)	(345,750)	(187,033)	158,717	185,744
Other Financing Sources (Uses)					
Transfers Out	\$ 1,000	(21,000)	(21,000)	-	(15,834)
Total Other Financing Sources (Uses)	<u>\$ 1,000</u>	<u>(21,000)</u>	<u>(21,000)</u>	<u>-</u>	<u>(15,834)</u>
Net change in fund balances	<u>\$ (359,350)</u>	<u>(366,750)</u>	<u>(208,033)</u>	<u>158,717</u>	<u>169,910</u>
Fund Balances- Beginning			371,735		201,825
Fund Balances- Ending			<u>\$ 163,702</u>		<u>371,735</u>

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, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/10
	Budgeted Amounts				
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 240,588	240,588	1,673,909	1,433,321	1,412,986
Interest	1,500	1,500	1,856	356	672
Miscellaneous	-	-	14,894	14,894	36,919
Total Revenues	<u>\$ 242,088</u>	<u>242,088</u>	<u>1,690,659</u>	<u>1,448,571</u>	<u>1,450,577</u>
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 192,591	373,466	320,037	53,429	265,492
Administrative Travel	-	16,740	15,395	1,345	907
Telephone	13,500	29,753	29,723	30	8,963
Dues And Memberships	-	7,600	5,023	2,577	5,962
Books And Subscriptions	-	2,700	1,920	780	-
Training And Education	7,500	52,500	49,487	3,013	39,296
Equipment Rental	-	17,880	13,997	3,883	403
Professional Services	-	72,518	70,768	1,750	6,211
Trail Case Expenditures	2,000	2,000	1,418	582	9,769
Witness Expenditures	1,000	3,500	3,421	79	1,933
Uniforms	3,450	48,158	39,091	9,067	133
Fuel And Lubricants	-	15,500	15,418	82	5,632
Materials And Supplies	3,000	48,000	44,556	3,444	27,940
Minor Apparatus & Tools	54,000	132,163	123,688	8,475	41,135
Fire Arms And Ammunition	1,500	9,000	7,650	1,350	3,044
Repairs And Maintenance - Equipment	3,000	3,000	766	2,234	1,432
Repairs And Maintenance - Vehicles	2,000	15,000	12,680	2,320	4,754
Drug Free Campaign	9,800	80,800	62,042	18,758	3,487
Expense For Other Law Enforcement	9,600	75,107	73,947	1,160	16,822
Support Assistance	25,852	25,852	25,851	1	-
Bullet Proof Vests	15,000	15,000	13,979	1,021	3,129
Capital Outlay	-	103,420	102,961	459	88,381
Total Expenditures	<u>\$ 343,793</u>	<u>1,149,657</u>	<u>1,033,818</u>	<u>115,839</u>	<u>534,825</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(101,705)	(907,569)	656,841	1,564,410	915,752
Other Financing Sources (Uses)					
Lease-Purchase Financing	\$ (64,121)	(64,121)	(64,119)	(2)	-
Transfers Out	-	(127,783)	(127,783)	-	(172,461)
Total Other Financing Sources (Uses)	<u>\$ (64,121)</u>	<u>(191,904)</u>	<u>(191,902)</u>	<u>(2)</u>	<u>(172,461)</u>
Net change in fund balances	<u>\$ (165,826)</u>	<u>(1,099,473)</u>	464,939	<u>1,564,408</u>	743,291
Fund Balances- Beginning			937,759		194,468
Fund Balances- Ending			<u>\$ 1,402,698</u>		<u>937,759</u>

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, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/10
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 107,648	107,648	342,797	235,149	228,243
Interest	300	300	117	(183)	284
Total Revenues	<u>\$ 107,948</u>	<u>107,948</u>	<u>342,914</u>	<u>234,966</u>	<u>228,527</u>
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 50,500	196,297	195,029	1,268	367,092
Administrative Travel	-	-	-	-	1,000
Professional Services	-	-	-	-	2,019
Trial Case Expense	-	-	-	-	2,461
Materials And Supplies	-	-	-	-	5,916
Fire Arms & Ammunition	-	-	-	-	829
Drug Free Campaign	2,000	60,134	54,963	5,171	2,500
Other Law Enforcement	-	-	-	-	10,900
Total Expenditures	<u>\$ 52,500</u>	<u>256,431</u>	<u>249,992</u>	<u>6,439</u>	<u>392,717</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 55,448</u>	<u>(148,483)</u>	92,922	<u>241,405</u>	(164,190)
Fund Balances- Beginning			52,671		216,861
Fund Balances- Ending			<u>\$ 145,593</u>		<u>52,671</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, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011				Total Prior Year As of 9/30/10
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 25,000	25,000	-	(25,000)	66,524
Total Revenues	\$ 25,000	25,000	-	(25,000)	66,524
EXPENDITURES					
Current:					
Public Safety					
Administrative Travel	\$ -	-	-	-	8,404
Telephone	100	100	-	100	10,694
Training And Education	100	100	-	100	14,523
Professional Services	-	-	-	-	1,683
Trial Case Expense	100	100	-	100	13,160
Uniforms	-	-	-	-	9,837
Fuel And Lubricants	100	100	-	100	-
Materials And Supplies	100	100	-	100	17,674
Minor Apparatus & Tools	-	-	-	-	21,729
Fire Arms & Ammunition	100	100	-	100	-
Repairs & Maintenance - Vehicle	350	350	-	350	5,505
Drug Free Campaign	1,014	1,014	424	590	30,825
Other Law Enforcement	2,751	2,751	-	2,751	19,200
Total Expenditures	\$ 4,715	4,715	424	4,291	153,234
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 20,285	20,285	(424)	(20,709)	(86,710)
Fund Balances- Beginning			4,719		91,429
Fund Balances- Ending			\$ 4,295		4,719

Webb County, Texas
County Attorney State Forfeiture
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/10
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 100	100	-	(100)	-
Interest	50	50	10	(40)	45
Total Revenues	<u>\$ 150</u>	<u>150</u>	<u>10</u>	<u>(140)</u>	<u>45</u>
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 13,400	13,400	13,107	293	17,550
Total Expenditures	<u>\$ 13,400</u>	<u>13,400</u>	<u>13,107</u>	<u>293</u>	<u>17,550</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (13,250)</u>	<u>(13,250)</u>	(13,097)	<u>153</u>	(17,505)
Fund Balances- Beginning			13,427		30,932
Fund Balances- Ending			<u>\$ 330</u>		<u>13,427</u>

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, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/10
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees Of Office	\$ 30,000	30,000	28,220	(1,780)	39,120
Total Revenues	\$ 30,000	30,000	28,220	(1,780)	39,120
EXPENDITURES					
Current:					
Justice System					
Personnel And Fringe Benefits	\$ 46,135	46,135	40,273	5,862	42,110
Total Expenditures	\$ 46,135	46,135	40,273	5,862	42,110
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (16,135)	(16,135)	(12,053)	4,082	(2,990)
Fund Balances- Beginning			37,960		40,950
Fund Balances- Ending			\$ 25,907		37,960

Webb County, Texas
Courthouse Security Fees Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/10
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees Of Office					
Justice of the Peace Pct. 1 Place 1	\$ 1,500	1,500	1,604	104	1,262
Justice of the Peace Pct. 1 Place 2	1,100	1,100	1,737	637	1,282
Justice of the Peace Pct. 2 Place 1	3,500	3,500	8,215	4,715	6,706
Justice of the Peace Pct. 2 Place 2	600	600	961	361	630
Justice of the Peace Pct. 3	1,500	1,500	2,197	697	1,939
Justice of the Peace Pct. 4	28,000	28,000	39,061	11,061	34,481
Adult Probation	100	100	104	4	202
County Clerk	36,000	36,000	40,509	4,509	40,924
District Clerk	76,000	76,000	108,614	32,614	96,274
Total Revenues	\$ 148,300	148,300	203,002	54,702	183,700
EXPENDITURES					
Current:					
Justice System	\$				
Total Expenditures	\$ -	-	-	-	-
Excess (Deficiency) Of Revenue Over (Under) Expenditures	148,300	148,300	203,002	54,702	183,700
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	\$ 63,300	63,300	118,002	54,702	98,700
Fund Balances- Beginning			194,101		95,401
Fund Balances- Ending			\$ 312,103		194,101

Webb County, Texas
J.P. Courthouse Security Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011				Total Prior Year As of 9/30/10
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
Fees Of Office					
Justice of the Peace Pct. 1 Place 1	\$ 450	450	467	17	417
Justice of the Peace Pct. 1 Place 2	450	450	568	118	422
Justice of the Peace Pct. 2 Place 1	1,750	1,750	2,475	725	1,834
Justice of the Peace Pct. 2 Place 2	200	200	287	87	209
Justice of the Peace Pct. 3	550	550	747	197	631
Justice of the Peace Pct. 4	11,600	11,600	12,734	1,134	11,332
Juvenile Probation	25	25	-	(25)	50
Total Revenues	<u>\$ 15,025</u>	<u>15,025</u>	<u>17,278</u>	<u>2,253</u>	<u>14,895</u>
EXPENDITURES					
Current:					
Justice System	\$				
Total Expenditures	\$ -	-	-	-	-
Excess (Deficiency) Of Revenue Over (Under) Expenditures	15,025	15,025	17,278	2,253	14,895
Other Financing Sources (Uses)					
Transfers Out	\$ (15,000)	(15,000)	(15,000)	-	(65,000)
Total Other Financing Sources (Uses)	\$ (15,000)	(15,000)	(15,000)	-	(65,000)
Net change in fund balances	<u>\$ 25</u>	<u>25</u>	2,278	<u>2,253</u>	(50,105)
Fund Balances- Beginning			15,695		65,800
Fund Balances- Ending			<u>\$ 17,973</u>		<u>15,695</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, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011				Total Prior Year As of 9/30/10
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
Interest	\$ 250	250	160	(90)	244
Miscellaneous	50	50	-	(50)	40
Total Revenues	<u>\$ 300</u>	<u>300</u>	<u>160</u>	<u>(140)</u>	<u>284</u>
EXPENDITURES					
Current:					
Health And Human Services					
Training and Education	\$ 150	150	-	150	-
Professional Services	125	125	-	125	-
Foster Care	100	350	347	3	-
Clothing Allowance	50	1,220	1,216	4	-
Medical And Dental Service	75	75	-	75	-
Miscellaneous	50	50	-	50	-
Awareness And Activities	1,700	280	250	30	1,674
Total Expenditures	<u>\$ 2,250</u>	<u>2,250</u>	<u>1,813</u>	<u>437</u>	<u>1,674</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (1,950)</u>	<u>(1,950)</u>	<u>(1,653)</u>	<u>297</u>	<u>(1,390)</u>
Fund Balances - Beginning			122,538		123,928
Fund Balances - Ending			<u>\$ 120,885</u>		<u>122,538</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, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/10
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Interest					
Commissary Commission	\$ 20,000	20,000	30,274	10,274	30,605
Total Revenues	<u>\$ 20,000</u>	<u>20,000</u>	<u>30,274</u>	<u>10,274</u>	<u>30,605</u>
EXPENDITURES					
Current:					
Corrections And Rehabilitation					
Professional Services	\$ 500	500	-	500	-
Materials And Supplies	19,500	24,020	24,020	-	63,838
Total Expenditures	<u>\$ 20,000</u>	<u>24,520</u>	<u>24,020</u>	<u>500</u>	<u>63,838</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ -</u>	<u>(4,520)</u>	6,254	<u>10,774</u>	(33,233)
Fund Balances- Beginning			26,321		59,554
Fund Balances- Ending			<u>\$ 32,575</u>		<u>26,321</u>

Webb County, Texas
Child Abuse Prevention Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/10
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees	\$ -	-	69	69	231
Total Revenues	\$ -	-	69	69	231
EXPENDITURES					
Current:					
Justice System	\$ -	-	-	-	-
Total Expenditures	\$ -	-	-	-	-
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ -	-	69	69	231
Fund Balances- Beginning			231		-
Fund Balances- Ending			\$ 300		231

Webb County, Texas
Court Initiated Guardianship
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2011 with Comparative Figures
for Year Ended September 30, 2010

	2011			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/10
REVENUES				
Fees for Service	\$ _____	4,360	4,360	3,980
Total Revenues	\$ _____	4,360	4,360	3,980
 EXPENDITURES				
Current:				
Justice System	\$ _____	_____	_____	_____
Total Expenditures	\$ _____	_____	_____	_____
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ _____	4,360	4,360	3,980
Fund Balances - Beginning		10,520		6,540
Fund Balances - Ending		\$ 14,880		10,520



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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.

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.

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.

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).

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

WEBB COUNTY FUNDS – continued

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.

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.

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.

INTEREST INCOME, SERIES 2006

Funds are being generated through interest income from Certificates of Obligation, Series 2006.

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.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

WEBB COUTNY FUNDS - continued

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 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.

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.

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.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

WEBB COUTNY FUNDS – continued

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.

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.

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.

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.

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.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

WEBB COUTNY FUNDS – continued

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.

CASA BLANCA DAM IMPROVEMENTS, SERIES 2010

Funds will be used to improve the Casa Blanca Dam located on Bob Bullock Loop 20.

ROAD & BRIDGE EQUIPMENT, SERIES 2010

Funds will be used to purchase heavy machinery for the Road & Bridge Department.

JJAEP CONSTRUCTION, SERIES 2010

Funds will be used to construct the Juvenile Justice Alternative Education Program Building.

BUENOS AIRES COMMUNITY CENTER, SERIES 2010

Funds will be used to construct the Buenos Aires Community Center through interlocal agreement with the City of Laredo.

LA PRESA COMMUNITY CENTER PHASE II, SERIES 2010

Funds will be used to construct phase II of La Presa Community Center in precinct 1.

CAPITAL OUTLAY, SERIES 2010

Growth and the need for additional services require the purchase of vehicles, computers, and related accessories. This will assist Webb County in keeping pace with the growth factor that still ranks among the highest in the Country.

INTEREST INCOME, SERIES 2010

Funds are being generated through interest income from Certificates of Obligation, Series 2010.

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.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

WEBB COUTNY FUNDS – continued

LIBRARY CONSTRUCTION FUND

This project was established for the construction of El Cenizo Public Library Building.

JJAEP CONSTRUCTION FUND

These funds will be used to construct the Juvenile Justice Alternative Education Program building.

FEDERAL GRANTS

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.

U.S. Department of Housing and Urban Development

TEXAS DEPARTMENT OF AGRICULTURE CONTRACT R729700A ARRA

Revenues are provided by the Texas Department of Agriculture. Funds shall be used for the construction one water in Mirando and a fire station in the Quad City area.

TEXAS DEPARTMENT OF AGRICULTURE CONTRACT R729700B

Revenues are provided by the Texas Department of Agriculture. Funds shall be used for the construction one water in Mirando and a fire station in the Quad City area.

TEXAS DEPARTMENT OF AGRICULTURE CONTRACT 710075

Revenues are provided by the Texas Department of Agriculture. Funds shall be used for sewer improvements and provide first time sewer service in the Mirando area.

TEXAS DEPARTMENT OF AGRICULTURE CONTRACT 724195

Revenues are provided by the Texas Department of Agriculture. Funds shall provide first time water and sanitary sewer service to households in the Felix Vela Tract Colonia.

TEXAS DEPARTMENT OF AGRICULTURE CONTRACT #728449

Revenues are provided by the Texas Department of Agriculture. 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.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

FEDERAL GRANTS – continued

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 Energy

ENERGY EFFICIENCY AND CONSERVATION BLOCK GRANT – ARRA

Funds will be used to install renewable energy technologies at Self Help Center Tool Library.

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.

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.

LOOP 20 STIMULUS INITIATIVE

Revenues are provided by the Texas Department of Transportation. These funds are for the preliminary engineering phase of the construction of main lanes and overpasses along Loop 20.

STATE GRANTS

Texas Department of Transportation

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.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds – Continued

STATE GRANTS – continued

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.

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.

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>Law Enforcement.</u> <u>Series 2000</u>	<u>Interest Income.</u> <u>Series 2001</u>	<u>Capital Outlay.</u> <u>Series 2001</u>	<u>Interest Income.</u> <u>Series 2002</u>
ASSETS				
Cash and investments	\$ -	\$ 38	\$ 3,643	\$ 427
Due from other funds	-	-	260	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>-</u>	<u>38</u>	<u>3,903</u>	<u>427</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:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	38	3,903	427
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>-</u>	<u>38</u>	<u>3,903</u>	<u>427</u>
Total liabilities and fund balances	<u>-</u>	<u>38</u>	<u>3,903</u>	<u>427</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>Juvenile Youth</u> <u>Village, Series 2002</u> <u>& Series 2008 A</u>	<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>
ASSETS				
Cash and investments	\$ 68,436	\$ 7,979	\$ 23,400	\$ 32,733
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>68,436</u>	<u>7,979</u>	<u>23,400</u>	<u>32,733</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	50,000	-	-	-
Total liabilities	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	7,979	-	-
Justice system	18,436	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	23,400	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	-	-	32,733
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>18,436</u>	<u>7,979</u>	<u>23,400</u>	<u>32,733</u>
Total liabilities and fund balances	<u>68,436</u>	<u>7,979</u>	<u>23,400</u>	<u>32,733</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>Capital Outlay.</u> <u>Series 2002</u>	<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>
ASSETS				
Cash and investments	\$ 35,122	\$ 4,836	\$ 490,343	\$ 100,067
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>35,122</u>	<u>4,836</u>	<u>490,343</u>	<u>100,067</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	75,641	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	12,202	-
Total liabilities	<u>-</u>	<u>-</u>	<u>87,843</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	35,122	4,836	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	100,067
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	-	402,500	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>35,122</u>	<u>4,836</u>	<u>402,500</u>	<u>100,067</u>
Total liabilities and fund balances	<u>35,122</u>	<u>4,836</u>	<u>490,343</u>	<u>100,067</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>Capital Outlay,</u> <u>Series 2003</u>	<u>Road and Bridge</u> <u>Improvements,</u> <u>Series 2003</u>	<u>R.O.W. Acquisition,</u> <u>Series 2003</u>	<u>Shiloh Community</u> <u>Center, Series 2003</u>
ASSETS				
Cash and investments	\$ 179,141	\$ 236,143	\$ 74,457	\$ 195,592
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>179,141</u>	<u>236,143</u>	<u>74,457</u>	<u>195,592</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:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	179,141	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	236,143	74,457	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	-	-	195,592
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>179,141</u>	<u>236,143</u>	<u>74,457</u>	<u>195,592</u>
Total liabilities and fund balances	<u>179,141</u>	<u>236,143</u>	<u>74,457</u>	<u>195,592</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Governmental Funds
 September 30, 2011

	<u>Interest Income.</u> <u>Series 2006</u>	<u>R.O.W. Acquisition in</u> <u>Colonias, Series 2006</u>	<u>Fire Protection</u> <u>Equipment, Series</u> <u>2006</u>	<u>International Railroad</u> <u>Bridge, Series 2006</u>
ASSETS				
Cash and investments	\$ 6,592	\$ 260,000	\$ 42,684	\$ 244,229
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	155	-	-	-
Total assets	<u>6,747</u>	<u>260,000</u>	<u>42,684</u>	<u>244,229</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:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	6,747	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	260,000	-	244,229
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Public safety	-	-	42,684	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>6,747</u>	<u>260,000</u>	<u>42,684</u>	<u>244,229</u>
Total liabilities and fund balances	<u>6,747</u>	<u>260,000</u>	<u>42,684</u>	<u>244,229</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>Cuatro Vientos Road.</u> <u>Series 2006</u>	<u>Casa Blanca Dam.</u> <u>Series 2006</u>	<u>Veterans Coalition.</u> <u>Series 2006</u>	<u>Court House Annex.</u> <u>Series 2006</u>
ASSETS				
Cash and investments	\$ 54,577	\$ 107,486	\$ 492,048	\$ 139,724
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>54,577</u>	<u>107,486</u>	<u>492,048</u>	<u>139,724</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:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	139,724
Justice system	-	-	-	-
Health and human services	-	-	492,048	-
Infrastructure & environmental services	54,577	-	-	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	107,486	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>54,577</u>	<u>107,486</u>	<u>492,048</u>	<u>139,724</u>
Total liabilities and fund balances	<u>54,577</u>	<u>107,486</u>	<u>492,048</u>	<u>139,724</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>Capital Outlay, Series 2006</u>	<u>Park Development, Series 2006</u>	<u>Communication Tower, Series 2006</u>	<u>Road & Bridge Capital Outlay, Series 2006</u>
ASSETS				
Cash and investments	\$ 42,734	\$ 134,379	\$ 45,083	\$ 1,829
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>42,734</u>	<u>134,379</u>	<u>45,083</u>	<u>1,829</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	33,350	-	-
Total liabilities	<u>-</u>	<u>33,350</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	42,734	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	1,829
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	101,029	-	-
Public safety	-	-	45,083	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>42,734</u>	<u>101,029</u>	<u>45,083</u>	<u>1,829</u>
Total liabilities and fund balances	<u>42,734</u>	<u>134,379</u>	<u>45,083</u>	<u>1,829</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Governmental Funds
 September 30, 2011

	<u>Purchase Land & Building, Series 2008 A</u>	<u>Quad City Building Improvements, Series 2008 A</u>	<u>Capital Outlay, Series 2008 A</u>	<u>Interest Income, Series 2008 A</u>
ASSETS				
Cash and investments	\$ 587,851	\$ 260,742	\$ 139,270	\$ 6,399
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>587,851</u>	<u>260,742</u>	<u>139,270</u>	<u>6,399</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	65,808	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	41,293	-	-
Total liabilities	<u>-</u>	<u>107,101</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	587,851	-	139,270	6,399
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	153,031	-	-
Public safety	-	-	-	-
Other purposes	-	610	-	-
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>587,851</u>	<u>153,641</u>	<u>139,270</u>	<u>6,399</u>
Total liabilities and fund balances	<u>587,851</u>	<u>260,742</u>	<u>139,270</u>	<u>6,399</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>Jail Improvements</u> <u>Series 2010</u>	<u>Fire & EMS Equipment</u> <u>Series 2010</u>	<u>Casa Blanca Dam</u> <u>Improvements,</u> <u>Series 2010</u>	<u>Road & Bridge</u> <u>Equipment Series</u> <u>2010</u>
ASSETS				
Cash and investments	\$ 838,802	\$ 302,198	\$ 1,000,000	\$ 21,020
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>838,802</u>	<u>302,198</u>	<u>1,000,000</u>	<u>21,020</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	68,244	10,765	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	11,901	-	-	-
Total liabilities	<u>80,145</u>	<u>10,765</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	21,020
Correctional and rehabilitation	758,657	-	-	-
Community and economic development	-	-	1,000,000	-
Public safety	-	291,433	-	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>758,657</u>	<u>291,433</u>	<u>1,000,000</u>	<u>21,020</u>
Total liabilities and fund balances	<u>838,802</u>	<u>302,198</u>	<u>1,000,000</u>	<u>21,020</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>JJAEP Construction</u> <u>Series 2010</u>	<u>Buenos Aires</u> <u>Community Center</u> <u>Series 2010</u>	<u>La Presa</u> <u>Community Center</u> <u>Phase II Series 2010</u>	<u>Capital Outlay</u> <u>Series 2010</u>
ASSETS				
Cash and investments	\$ 750,000	\$ 300,000	\$ 150,000	\$ 646,731
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>750,000</u>	<u>300,000</u>	<u>150,000</u>	<u>646,731</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	75,640	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>75,640</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	643,067
Justice system	750,000	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	224,360	150,000	-
Public safety	-	-	-	-
Other purposes	-	-	-	3,664
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>750,000</u>	<u>224,360</u>	<u>150,000</u>	<u>646,731</u>
Total liabilities and fund balances	<u>750,000</u>	<u>300,000</u>	<u>150,000</u>	<u>646,731</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>Interest Income</u> <u>Series 2010</u>	<u>Building Maintenance and Construction</u> <u>2007/2008</u>	<u>Library Construction</u> <u>Fund</u>	<u>JJAEP Construction</u> <u>Fund</u>
ASSETS				
Cash and investments	\$ 7,316	\$ 577,872	\$ -	\$ 709,549
Due from other funds	-	316,600	165,800	-
Receivable from other governments	-	-	-	-
Other receivables	479	-	-	-
Total assets	<u>7,795</u>	<u>894,472</u>	<u>165,800</u>	<u>709,549</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	39,017	-	125,543
Due to other funds	-	2,146	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	6,460
Total liabilities	<u>-</u>	<u>41,163</u>	<u>-</u>	<u>132,003</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	7,795	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	-	853,309	165,800	574,989
Other purposes	-	-	-	2,557
Assigned:				
Unassigned:				
Total fund balances	<u>7,795</u>	<u>853,309</u>	<u>165,800</u>	<u>577,546</u>
Total liabilities and fund balances	<u>7,795</u>	<u>894,472</u>	<u>165,800</u>	<u>709,549</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>La Presa Colonia</u> <u>Facility Plan</u>	<u>TDA - ARRA Contract</u> <u>R729700A</u>	<u>TDA - Contract</u> <u>R729700B</u>	<u>TDA 710075</u> <u>Mirando Sewer</u> <u>Improvements</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Due from other funds	20,000	1,440	101	4,162
Receivable from other governments	-	315,986	116,983	6,625
Other receivables	-	-	-	-
Total assets	<u>20,000</u>	<u>317,426</u>	<u>117,084</u>	<u>10,787</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	132,564	60	-
Due to other funds	-	167,760	105,776	10,338
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	449
Other payables	-	17,102	11,248	-
Total liabilities	<u>-</u>	<u>317,426</u>	<u>117,084</u>	<u>10,787</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	20,000	-	-	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>20,000</u>	<u>317,426</u>	<u>117,084</u>	<u>10,787</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Governmental Funds
 September 30, 2011

	<u>TDA Contract</u> <u>724195</u>	<u>TDA Contract 728449</u>	<u>FEMA-1931 DRPA</u>	<u>SECO ARRA #CS0348</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	122,349	56,986	-
Receivable from other governments	2,126	-	10,007	46,480
Other receivables	-	-	-	-
Total assets	<u>2,126</u>	<u>122,349</u>	<u>66,993</u>	<u>46,480</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	21,750	44,156
Due to other funds	2,126	122,349	27,119	-
Deferred revenue	-	-	8,117	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	10,007	2,324
Total liabilities	<u>2,126</u>	<u>122,349</u>	<u>66,993</u>	<u>46,480</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>2,126</u>	<u>122,349</u>	<u>66,993</u>	<u>46,480</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Governmental Funds
 September 30, 2011

	<u>E. Del Mar Project - ARRA</u>	<u>Mangana Hein ARRA CSJ 0922-33-124</u>	<u>Espejo-Molina Road ARRA CSJ 0922-33- 123</u>	<u>Loop 20 Stimulus Initiative</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	-	-
Receivable from other governments	14,857	195,480	3,425	496,249
Other receivables	-	-	-	-
Total assets	<u>14,857</u>	<u>195,480</u>	<u>3,425</u>	<u>496,249</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	14,857	195,480	3,425	496,249
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>14,857</u>	<u>195,480</u>	<u>3,425</u>	<u>496,249</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>14,857</u>	<u>195,480</u>	<u>3,425</u>	<u>496,249</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>BCAP Rio Bravo</u>		<u>BCAP Tanquecitos</u>		<u>BCAP D-5 Acres</u>		<u>BCAP Penitas Project</u>
	<u>Annex</u>						
ASSETS							
Cash and investments	\$ -	\$	-	\$	-	\$	-
Due from other funds	-		1		-		-
Receivable from other governments	507,155		2,725		1,857		16,680
Other receivables	-		-		-		-
Total assets	<u>507,155</u>		<u>2,726</u>		<u>1,857</u>		<u>16,680</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	2,890		-		-		680
Due to other funds	504,265		-		1,857		16,000
Deferred revenue	-		1		-		-
Other accrued expenditures	-		-		-		-
Other payables	-		2,725		-		-
Total liabilities	<u>507,155</u>		<u>2,726</u>		<u>1,857</u>		<u>16,680</u>
Fund balances:							
Nonspendable:							
Inventories	-		-		-		-
Prepaid Items	-		-		-		-
Restricted:							
General government	-		-		-		-
Justice system	-		-		-		-
Health and human services	-		-		-		-
Infrastructure & environmental services	-		-		-		-
Correctional and rehabilitation	-		-		-		-
Community and economic development	-		-		-		-
Public safety	-		-		-		-
Other purposes	-		-		-		-
Committed:							
Infrastructure & environmental services	-		-		-		-
Other purposes	-		-		-		-
Assigned:							
Unassigned:							
Total fund balances	<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>
Total liabilities and fund balances	<u>507,155</u>		<u>2,726</u>		<u>1,857</u>		<u>16,680</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

	<u>BCAP San Carlos I & II</u>	<u>BCAP Old Milwaukee</u>	<u>BCAP Ranchitos 359</u>	<u>BCAP Los Altos</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	-	-
Receivable from other governments	-	2,078	1,871	6,015
Other receivables	-	-	-	-
Total assets	<u>-</u>	<u>2,078</u>	<u>1,871</u>	<u>6,015</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	285	-
Due to other funds	-	800	-	6,015
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	1,278	1,586	-
Total liabilities	<u>-</u>	<u>2,078</u>	<u>1,871</u>	<u>6,015</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>-</u>	<u>2,078</u>	<u>1,871</u>	<u>6,015</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2011

		<u>Total-Nonmajor</u> <u>Capital Projects</u> <u>Funds</u>
ASSETS		
Cash and investments	\$	9,321,472
Due from other funds		687,699
Receivable from other governments		1,746,599
Other receivables		634
Total assets		11,756,404
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable		663,043
Due to other funds		1,676,562
Deferred revenue		8,118
Other accrued expenditures		449
Other payables		201,476
Total liabilities		2,549,648
 Fund balances:		
Nonspendable:		
Inventories		-
Prepaid Items		-
Restricted:		
General government		1,805,033
Justice system		768,436
Health and human services		492,048
Infrastructure & environmental services		1,035,722
Correctional and rehabilitation		758,657
Community and economic development		2,366,731
Public safety		379,200
Other purposes		4,274
Committed:		
Infrastructure & environmental services		1,594,098
Other purposes		2,557
Assigned:		
Unassigned:		-
Total fund balances		9,206,756
Total liabilities and fund balances		11,756,404

Concluded

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2011

	<u>Law Enforcement,</u> <u>Series 2000</u>	<u>Interest Income,</u> <u>Series 2001</u>	<u>Capital Outlay,</u> <u>Series 2001</u>	<u>Interest Income,</u> <u>Series 2002</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	8	26	-	376
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>8</u>	<u>26</u>	<u>-</u>	<u>376</u>
EXPENDITURES				
Current:				
General government	-	-	16,982	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	3,011	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>3,011</u>	<u>-</u>	<u>16,982</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,003)</u>	<u>26</u>	<u>(16,982)</u>	<u>376</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(9)	-	-	-
Total other financing sources and (uses)	<u>(9)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(3,012)</u>	<u>26</u>	<u>(16,982)</u>	<u>376</u>
Fund balances - beginning, Restated	3,012	12	20,885	51
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>3,012</u>	<u>12</u>	<u>20,885</u>	<u>51</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 38</u>	<u>\$ 3,903</u>	<u>\$ 427</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2011

	<u>Juvenile Youth</u> <u>Village, Series 2002</u> <u>& Series 2008 A</u>	<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>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
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)				
Long-term debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	18,436	7,979	23,400	32,733
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>18,436</u>	<u>7,979</u>	<u>23,400</u>	<u>32,733</u>
Fund balances - ending	<u>\$ 18,436</u>	<u>\$ 7,979</u>	<u>\$ 23,400</u>	<u>\$ 32,733</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, 2011

	<u>Capital Outlay,</u> <u>Series 2002</u>	<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>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	4,220	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>4,220</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	30,825	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	-	202,644	-
Total Expenditures	<u>30,825</u>	<u>-</u>	<u>202,644</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(30,825)</u>	<u>4,220</u>	<u>(202,644)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(3,600)	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>(3,600)</u>	<u>-</u>
Net change in fund balances	<u>(30,825)</u>	<u>4,220</u>	<u>(206,244)</u>	<u>-</u>
Fund balances - beginning, Restated	65,947	616	608,744	100,067
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>65,947</u>	<u>616</u>	<u>608,744</u>	<u>100,067</u>
Fund balances - ending	<u>\$ 35,122</u>	<u>\$ 4,836</u>	<u>\$ 402,500</u>	<u>\$ 100,067</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2011

	<u>Capital Outlay,</u> <u>Series 2003</u>	<u>Road and Bridge</u> <u>Improvements,</u> <u>Series 2003</u>	<u>R.O.W. Acquisition,</u> <u>Series 2003</u>	<u>Shiloh Community</u> <u>Center, Series 2003</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	3,327	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	1,875	-	-
Corrections and rehabilitation	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	7,725	-	-
Total Expenditures	<u>3,327</u>	<u>9,600</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,327)</u>	<u>(9,600)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	3,600	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>3,600</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>273</u>	<u>(9,600)</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	178,868	245,743	74,457	195,592
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>178,868</u>	<u>245,743</u>	<u>74,457</u>	<u>195,592</u>
Fund balances - ending	<u>\$ 179,141</u>	<u>\$ 236,143</u>	<u>\$ 74,457</u>	<u>\$ 195,592</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, 2011

	<u>Interest Income, Series 2006</u>	<u>R.O.W. Acquisition in Colonias, Series 2006</u>	<u>Fire Protection Equipment, Series 2006</u>	<u>International Railroad Bridge, Series 2006</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	5,792	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>5,792</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,792</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	8	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>8</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>5,800</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	947	260,000	42,684	244,229
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>947</u>	<u>260,000</u>	<u>42,684</u>	<u>244,229</u>
Fund balances - ending	<u>\$ 6,747</u>	<u>\$ 260,000</u>	<u>\$ 42,684</u>	<u>\$ 244,229</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, 2011

	<u>Cuatro Vientos</u> <u>Road, Series 2006</u>	<u>Casa Blanca Dam,</u> <u>Series 2006</u>	<u>Veterans</u> <u>Coalition, Series</u> <u>2006</u>	<u>Court House Annex,</u> <u>Series 2006</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	16,911	-	-
Total Expenditures	<u>-</u>	<u>16,911</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(16,911)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>(16,911)</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	54,577	124,397	492,048	139,724
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>54,577</u>	<u>124,397</u>	<u>492,048</u>	<u>139,724</u>
Fund balances - ending	<u>\$ 54,577</u>	<u>\$ 107,486</u>	<u>\$ 492,048</u>	<u>\$ 139,724</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, 2011

	<u>Capital Outlay,</u> <u>Series 2006</u>	<u>Park Development,</u> <u>Series 2006</u>	<u>Communication</u> <u>Tower, Series 2006</u>	<u>Road & Bridge</u> <u>Capital Outlay,</u> <u>Series 2006</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	50,378	-	-	-
Public safety	-	-	-	-
Justice system	50,000	-	-	-
Infrastructure and environmental services	-	-	5,510	-
Corrections and rehabilitation	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	55,902	402,312	-	-
Total Expenditures	<u>156,280</u>	<u>402,312</u>	<u>5,510</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(156,280)</u>	<u>(402,312)</u>	<u>(5,510)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(156,280)</u>	<u>(402,312)</u>	<u>(5,510)</u>	<u>-</u>
Fund balances - beginning, Restated	199,014	503,341	50,593	1,829
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>199,014</u>	<u>503,341</u>	<u>50,593</u>	<u>1,829</u>
Fund balances - ending	<u>\$ 42,734</u>	<u>\$ 101,029</u>	<u>\$ 45,083</u>	<u>\$ 1,829</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, 2011

	<u>Purchase Land & Building, Series 2008 A</u>	<u>Quad City Building Improvements, Series 2008 A</u>	<u>Capital Outlay, Series 2008 A</u>	<u>Interest Income, Series 2008 A</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	5,295
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,295</u>
EXPENDITURES				
Current:				
General government	-	-	30,772	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	151,655	223,531	400,909	-
Total Expenditures	<u>151,655</u>	<u>223,531</u>	<u>431,681</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(151,655)</u>	<u>(223,531)</u>	<u>(431,681)</u>	<u>5,295</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	-	-	51,944	-
Transfers out	(51,944)	-	-	-
Total other financing sources and (uses)	<u>(51,944)</u>	<u>-</u>	<u>51,944</u>	<u>-</u>
Net change in fund balances	<u>(203,599)</u>	<u>(223,531)</u>	<u>(379,737)</u>	<u>5,295</u>
Fund balances - beginning, Restated	791,450	377,172	519,007	1,104
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>791,450</u>	<u>377,172</u>	<u>519,007</u>	<u>1,104</u>
Fund balances - ending	<u>\$ 587,851</u>	<u>\$ 153,641</u>	<u>\$ 139,270</u>	<u>\$ 6,399</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, 2011

	<u>Jail Improvements</u> <u>Series 2010</u>	<u>Fire & EMS Equipment</u> <u>Series 2010</u>	<u>Casa Blanca Dam</u> <u>Improvements,</u> <u>Series 2010</u>	<u>Road & Bridge</u> <u>Equipment Series</u> <u>2010</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	47,255	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Debt Service				
Bond issuance costs	27,595	23,789	19,031	13,322
Capital outlay	541,081	357,785	-	678,980
Total Expenditures	<u>568,676</u>	<u>428,829</u>	<u>19,031</u>	<u>692,302</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(568,676)</u>	<u>(428,829)</u>	<u>(19,031)</u>	<u>(692,302)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	1,407,536	1,213,393	970,714	679,500
Premium on bonds issued	70,059	60,396	48,317	33,822
Transfers in	-	-	-	-
Transfers out	(150,262)	(553,527)	-	-
Total other financing sources and (uses)	<u>1,327,333</u>	<u>720,262</u>	<u>1,019,031</u>	<u>713,322</u>
Net change in fund balances	<u>758,657</u>	<u>291,433</u>	<u>1,000,000</u>	<u>21,020</u>
Fund balances - beginning, Restated	-	-	-	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	-	-	-	-
Fund balances - ending	<u>\$ 758,657</u>	<u>\$ 291,433</u>	<u>\$ 1,000,000</u>	<u>\$ 21,020</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, 2011

	<u>JJAEP Construction</u> <u>Series 2010</u>	<u>Buenos Aires</u> <u>Community Center</u> <u>Series 2010</u>	<u>La Presa</u> <u>Community Center</u> <u>Phase II Series 2010</u>	<u>Capital Outlay</u> <u>Series 2010</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	34,182	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>34,182</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	24,475
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Debt Service				
Bond issuance costs	14,274	5,709	2,855	19,031
Capital outlay	-	109,822	-	328,794
Total Expenditures	<u>14,274</u>	<u>115,531</u>	<u>2,855</u>	<u>372,300</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,274)</u>	<u>(81,349)</u>	<u>(2,855)</u>	<u>(372,300)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	728,036	291,214	145,607	970,714
Premium on bonds issued	36,238	14,495	7,248	48,317
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>764,274</u>	<u>305,709</u>	<u>152,855</u>	<u>1,019,031</u>
Net change in fund balances	<u>750,000</u>	<u>224,360</u>	<u>150,000</u>	<u>646,731</u>
Fund balances - beginning, Restated	-	-	-	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	-	-	-	-
Fund balances - ending	<u>\$ 750,000</u>	<u>\$ 224,360</u>	<u>\$ 150,000</u>	<u>\$ 646,731</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, 2011

	<u>Interest Income</u> <u>Series 2010</u>	<u>Building</u> <u>Maintenance and</u> <u>Construction</u> <u>2007/2008</u>	<u>Library Construction</u> <u>Fund</u>	<u>JJAEP Construction</u> <u>Fund</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	7,795	805	-	980
Miscellaneous	-	560,001	-	-
Grant matching	-	-	-	-
Total revenues	<u>7,795</u>	<u>560,806</u>	<u>-</u>	<u>980</u>
EXPENDITURES				
Current:				
General government	-	71,132	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	578,679	-	199,203
Total Expenditures	<u>-</u>	<u>649,811</u>	<u>-</u>	<u>199,203</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,795</u>	<u>(89,005)</u>	<u>-</u>	<u>(198,223)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	-	316,757	15,800	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>316,757</u>	<u>15,800</u>	<u>-</u>
Net change in fund balances	<u>7,795</u>	<u>227,752</u>	<u>15,800</u>	<u>(198,223)</u>
Fund balances - beginning, Restated	-	625,557	150,000	775,769
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>-</u>	<u>625,557</u>	<u>150,000</u>	<u>775,769</u>
Fund balances - ending	<u>\$ 7,795</u>	<u>\$ 853,309</u>	<u>\$ 165,800</u>	<u>\$ 577,546</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, 2011

	<u>La Presa Colonia</u> <u>Facility Plan</u>	<u>TDA - ARRA Contract</u> <u>R729700A</u>	<u>TDA - Contract</u> <u>R729700B</u>	<u>TDA 710075 Mirando</u> <u>Sewer</u> <u>Improvements</u>
REVENUES				
Intergovernmental	\$ -	\$ 368,699	\$ 116,659	\$ 6,625
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>368,699</u>	<u>116,659</u>	<u>6,625</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	-	2,181
Corrections and rehabilitation	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	368,699	116,659	4,444
Total Expenditures	<u>-</u>	<u>368,699</u>	<u>116,659</u>	<u>6,625</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	20,000	-	-	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ 20,000</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, 2011

	<u>TDA Contract</u> <u>724195</u>	<u>TDA Contract</u> <u>728449</u>	<u>FEMA-1931 DRPA</u>	<u>SECO ARRA</u> <u>#CS0348</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 75,265	\$ 46,480
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	217,755	-
Total revenues	<u>-</u>	<u>-</u>	<u>293,020</u>	<u>46,480</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	76,094	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	-	216,926	46,480
Total Expenditures	<u>-</u>	<u>-</u>	<u>293,020</u>	<u>46,480</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	-	-	-	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<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, 2011

	<u>E. Del Mar Project -</u> <u>ARRA</u>	<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>Loop 20 Stimulus</u> <u>Initiative</u>
REVENUES				
Intergovernmental	\$ 302,591	\$ 1,925,634	\$ 464,637	\$ 496,249
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>302,591</u>	<u>1,925,634</u>	<u>464,637</u>	<u>496,249</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	302,591	1,925,634	464,637	496,249
Total Expenditures	<u>302,591</u>	<u>1,925,634</u>	<u>464,637</u>	<u>496,249</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	-	-	-	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<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, 2011

	<u>BCAP Rio Bravo</u>		<u>BCAP Tanquecitos</u>		<u>BCAP D-5 Acres</u>		<u>BCAP Penitas Project</u>
	<u>Annex</u>						
REVENUES							
Intergovernmental	\$ 587,252	\$	13,150	\$	23,200	\$	74,616
Investment earnings	-		-		-		-
Miscellaneous	-		-		-		-
Grant matching	-		-		-		-
Total revenues	<u>587,252</u>		<u>13,150</u>		<u>23,200</u>		<u>74,616</u>
EXPENDITURES							
Current:							
General government	-		-		-		-
Public safety	-		-		-		-
Justice system	-		-		-		-
Infrastructure and environmental services	-		-		-		-
Corrections and rehabilitation	-		-		-		-
Debt Service							
Bond issuance costs	-		-		-		-
Capital outlay	587,252		13,150		23,200		74,616
Total Expenditures	<u>587,252</u>		<u>13,150</u>		<u>23,200</u>		<u>74,616</u>
Excess (deficiency) of revenues over (under) expenditures	-		-		-		-
OTHER FINANCING SOURCES (USES)							
Long-term debt issued	-		-		-		-
Premium on bonds issued	-		-		-		-
Transfers in	-		-		-		-
Transfers out	-		-		-		-
Total other financing sources and (uses)	<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>
Net change in fund balances	<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>
Fund balances - beginning, Restated	-		-		-		-
Reclassifications:							
Special revenue funds to general fund per GASB 54	-		-		-		-
Fund balances - beginning, reclassified	<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, 2011

	<u>BCAP San Carlos I & II</u>	<u>BCAP Old Milwaukee</u>	<u>BCAP Ranchitos 359</u>	<u>BCAP Los Altos</u>
REVENUES				
Intergovernmental	\$ 3,380	\$ 14,769	\$ 11,138	\$ 23,444
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>3,380</u>	<u>14,769</u>	<u>11,138</u>	<u>23,444</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	3,380	14,769	11,138	23,444
Total Expenditures	<u>3,380</u>	<u>14,769</u>	<u>11,138</u>	<u>23,444</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	-	-	-	-
Reclassifications:				
Special revenue funds to general fund per GASB 54	-	-	-	-
Fund balances - beginning, reclassified	<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, 2011

Total-Nonmajor
Capital Projects
Funds

REVENUES	
Intergovernmental	\$ 4,553,788
Investment earnings	25,297
Miscellaneous	594,183
Grant matching	217,755
Total revenues	<u>5,391,023</u>

EXPENDITURES	
Current:	
General government	227,891
Public safety	123,349
Justice system	50,000
Infrastructure and environmental services	9,566
Corrections and rehabilitation	3,011
Debt Service	
Bond issuance costs	125,606
Capital outlay	8,949,201
Total Expenditures	<u>9,488,624</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,097,601)</u>

OTHER FINANCING SOURCES (USES)	
Long-term debt issued	6,406,714
Premium on bonds issued	318,892
Transfers in	388,109
Transfers out	(759,342)
Total other financing sources and (uses)	<u>6,354,373</u>

Net change in fund balances	<u>2,256,772</u>
Fund balances - beginning, Restated	6,949,984
Reclassifications:	
Special revenue funds to general fund per GASB 54	<u>-</u>
Fund balances - beginning, reclassified	<u>6,949,984</u>
Fund balances - ending	<u>\$ 9,206,756</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, 2011**

	2011
ASSETS	
Current:	
Cash And Cash Equivalents	\$ 2,998,399
Delinquent Taxes Receivable	1,319,776
Less Allowance For Estimated Uncollectible Taxes	(187,167)
Net Taxes Receivable	1,132,609
Due From Other Funds	2,744
Other Receivables	3,241
Prepaid Expenses	5,248
Total Current Assets	4,142,241
Total Assets	\$ 4,142,241
 LIABILITIES AND FUND BALANCES	
Current Liabilities:	
Due To Other Funds	\$ 4,121
Deferred Revenue	1,090,470
Total Current Liabilities	1,097,341
Total Liabilities	\$ 1,097,341
Fund balances:	
Nonspendable:	
Prepaid Items	\$ 5,248
Restricted:	
Debt service	3,039,652
Total fund balances	3,044,900
Total liabilities and fund balances	\$ 4,142,241

Webb County, Texas
Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended September 30, 2011 with Comparative Figures
For the Year Ended September 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/10
	Original	Final			
REVENUES					
Property Taxes	\$ 7,254,792	7,254,792	6,961,922	(292,870)	7,637,109
Refunds	563,975	563,975	-	(563,975)	-
Investment Earnings	10,000	10,000	142,886	132,886	12,956
Total Revenues	<u>\$ 7,828,767</u>	<u>7,828,767</u>	<u>7,104,808</u>	<u>(723,959)</u>	<u>7,650,065</u>
EXPENDITURES					
Current:					
General Government					
Issuance Costs	\$ -	274,644	269,370	5,274	-
Debt Service					
Certificates Of Obligation	5,815,000	5,815,000	4,078,476	1,736,524	4,885,708
Notes On Equipment	70,192	70,192	70,192	-	67,282
Interest And Fiscal Charges	3,143,801	3,143,801	2,607,955	535,846	2,811,633
Total Expenditures	<u>\$ 9,028,993</u>	<u>9,303,637</u>	<u>7,025,993</u>	<u>2,277,644</u>	<u>7,764,623</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,200,226)	(1,474,870)	78,815	1,553,685	(114,558)
Other Financing Sources (Uses):					
Long-Term Debt Issued	\$ -	18,425,000	18,398,000	(27,000)	-
Premium On Bonds Issued	-	1,332,575	1,330,621	(1,954)	-
Payments To Refunded Bond Escrow Agent	-	(19,482,931)	(19,454,380)	28,551	-
Transfers In	193,100	896,890	823,799	(73,091)	996,933
Total Other Financing Sources (Uses)	<u>\$ 193,100</u>	<u>1,171,534</u>	<u>1,098,040</u>	<u>(73,494)</u>	<u>996,933</u>
Net change in fund balances	<u>\$ (1,007,126)</u>	<u>(303,336)</u>	1,176,855	1,480,191	882,375
Fund Balances- Beginning Restated			1,868,045		985,670
Fund Balances- Ending			<u>\$ 3,044,900</u>		<u>1,868,045</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, 2011

	<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	\$ 258,138	\$ 3,303,622	\$ 1,847,630	\$ 5,409,390
Due from other funds	2,407,527	1,100,957	173,047	3,681,531
Other receivables	-	326	-	326
Total current assets	<u>2,665,665</u>	<u>4,404,905</u>	<u>2,020,677</u>	<u>9,091,247</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	-	-	-	-
Total assets	<u>2,665,665</u>	<u>4,404,905</u>	<u>2,020,677</u>	<u>9,091,247</u>
LIABILITIES				
Current Liabilities:				
Accounts payable	913,048	71,882	19,961	1,004,891
Due to other funds	1,035,213	2,532,046	57,015	3,624,274
Claims and judgments	717,404	408,765	-	1,126,169
Total current liabilities	<u>2,665,665</u>	<u>3,012,693</u>	<u>76,976</u>	<u>5,755,334</u>
Non-current liabilities:				
Claims and judgments	-	148,997	-	148,997
OPEB liability	-	-	1,943,701	1,943,701
Total non-current liabilities	-	148,997	1,943,701	2,092,698
Total liabilities	<u>2,665,665</u>	<u>3,161,690</u>	<u>2,020,677</u>	<u>7,848,032</u>
NET ASSETS				
Unrestricted	-	1,243,215	-	1,243,215
Total net assets	<u>\$ -</u>	<u>\$ 1,243,215</u>	<u>\$ -</u>	<u>\$ 1,243,215</u>

Webb County, Texas
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended September 30, 2011

	<u>Employees Health</u> <u>Benefits</u>	<u>Workers</u> <u>Compensation</u> <u>Reserve</u>	<u>Employees Retiree</u> <u>OPEB Fund</u>	<u>Total</u>
REVENUES				
Charges for services and plan members contributions	\$ 8,911,080	\$ 2,320,841	\$ 107,077	\$ 11,338,998
Total operating revenues	<u>8,911,080</u>	<u>2,320,841</u>	<u>107,077</u>	<u>11,338,998</u>
OPERATING EXPENSES				
Contractual services	69,148	-	-	69,148
Insurance claims and expenses	11,817,576	457,076	346,714	12,621,366
OPEB costs	-	-	388,020	388,020
Total operating expenses	<u>11,886,724</u>	<u>457,076</u>	<u>734,734</u>	<u>13,078,534</u>
Operating income (loss)	<u>(2,975,644)</u>	<u>1,863,765</u>	<u>(627,657)</u>	<u>(1,739,536)</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest and investment revenue	4,712	31,150	5,567	41,429
Total non-operating revenue (expenses)	<u>4,712</u>	<u>31,150</u>	<u>5,567</u>	<u>41,429</u>
Income (loss) before contributions and transfers	(2,970,932)	1,894,915	(622,090)	(1,698,107)
Transfers in	2,970,932	-	622,090	3,593,022
Transfers out	-	(3,491,309)	-	(3,491,309)
Change in net assets	-	(1,596,394)	-	(1,596,394)
Total net assets - beginning	-	2,839,609	-	2,839,609
Total net assets - ending	<u>\$ -</u>	<u>\$ 1,243,215</u>	<u>\$ -</u>	<u>\$ 1,243,215</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, 2011 with Comparative Figures
for Year Ended September 30, 2010

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget-- Positive (Negative)	Total Prior Year As Of 9/30/10
	Original	Final			
OPERATING REVENUES:					
Charges For Services	\$ 7,000,000	7,000,000	6,470,446	(529,554)	6,323,549
Charges For Services-Employees	2,255,000	2,255,000	2,440,634	185,634	2,434,235
Total Operating Revenues	\$ 9,255,000	9,255,000	8,911,080	(343,920)	8,757,784
OPERATING EXPENSES:					
Current:					
Contractual	\$ 85,000	69,148	69,148	-	53,968
Blue Cross/Blue Shield Ad	1,260,000	1,250,222	1,250,222	-	1,211,744
Cafeteria Plan Sec 125 Ad	21,000	18,372	18,372	-	23,388
Cobra Administration Fees	2,000	2,456	2,456	-	-
Basic Life Insurance	73,000	69,053	69,052	1	68,448
Claims Paid	6,930,000	7,026,941	8,197,667	(1,170,726)	6,880,389
Claims Paid-Dental	445,000	494,312	494,311	1	499,266
Claims Paid-Prescriptions	1,900,000	1,785,496	1,785,496	-	1,719,785
Total Operating Expenses	\$ 10,716,000	10,716,000	11,886,724	(1,170,724)	10,456,988
Operating Income (Loss)	(1,461,000)	(1,461,000)	(2,975,644)	(1,514,644)	(1,699,204)
NON-OPERATING REVENUES					
Interest	10,000	10,000	4,712	(5,288)	6,240
Total Non-Operating Revenues	10,000	10,000	4,712	(5,288)	6,240
OPERATING INCOME BEFORE TRANSFERS					
	\$ (1,451,000)	(1,451,000)	(2,970,932)	(1,519,932)	(1,692,964)
Transfers In	600,000	600,000	2,970,932	2,370,932	1,692,964
Total Transfers	600,000	600,000	2,970,932	2,370,932	1,692,964
Change in net assets	\$ (851,000)	(851,000)	-	851,000	-
Total net assets - beginning			\$ -		-
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, 2011 with Comparative Figures
for Year Ended September 30, 2010

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget-- Positive (Negative)	Total Prior Year As Of 9/30/10
	Original	Final			
OPERATING REVENUES:					
Charges For Services And Refunds	\$ 2,045,000	2,045,000	2,320,841	275,841	2,296,910
Total Operating Revenues	\$ 2,045,000	2,045,000	2,320,841	275,841	2,296,910
OPERATING EXPENSES:					
Current:					
Professional Services	\$ 10,000	-	-	-	6,775
Worker's Compensation Premium	50,000	25,587	25,586	1	52,109
Third Party Administration	50,000	-	-	-	-
Claims Paid Major Medical	600,000	431,490	431,489	1	426,544
Total Operating Expenses	\$ 717,000	457,077	457,075	2	485,428
Operating Income (Loss)	1,328,000	1,587,923	1,863,766	275,843	1,811,482
NON-OPERATING REVENUES					
Interest	40,000	40,000	31,150	(8,850)	31,141
Total Non-Operating Revenues	40,000	40,000	31,150	(8,850)	31,141
OPERATING INCOME BEFORE					
TRANSFERS	\$ 1,368,000	1,627,923	1,894,916	266,993	1,842,623
Transfers Out to:					
General Fund	(1,100,000)	-	-	-	(1,000,000)
OPEB Employee Retiree Fund	(450,000)	(622,090)	(622,090)	-	(439,092)
Employee's Health Benefit Fund	(600,000)	(1,787,833)	(2,869,220)	(1,081,387)	(1,692,964)
Total Transfers	(2,150,000)	(2,409,923)	(3,491,310)	(1,081,387)	(3,132,056)
Change in net assets	\$ (782,000)	(782,000)	(1,596,394)	(814,394)	(1,289,433)
Total net assets - beginning			2,839,609		4,129,042
Total net assets - ending			\$ 1,243,215		2,839,609

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, 2011 with Comparative Figures
for Year Ended September 30, 2010

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget-- Positive (Negative)	Total Prior Year As Of 9/30/10
	Original	Final			
OPERATING REVENUES:					
Charges For Services And Refunds	\$ 85,000	85,000	107,077	22,077	86,528
Total Operating Revenues	\$ 85,000	85,000	107,077	22,077	86,528
OPERATING EXPENSES:					
Current:					
Premiums Expense	\$ 70,000	74,191	74,190	1	60,128
Professional Services	20,000	-	-	-	-
Administrative Fees	27,000	30,365	30,365	-	21,014
Claims Paid	385,000	175,106	175,106	-	74,225
Dental Expense	7,000	9,952	9,952	-	4,953
RX Expense	30,000	57,102	57,101	1	18,839
OPEB Cost	-	192,284	388,020	(195,736)	350,559
Total Operating Expenses	\$ 539,000	539,000	734,734	(195,734)	529,718
Operating Income (Loss)	(454,000)	(454,000)	(627,657)	(173,657)	(443,190)
NON-OPERATING REVENUES					
Interest	4,000	4,000	5,567	1,567	4,098
Total Non-Operating Revenues	4,000	4,000	5,567	1,567	4,098
OPERATING INCOME BEFORE					
TRANSFERS	\$ (450,000)	(450,000)	(622,090)	(172,090)	(439,092)
Transfers In	450,000	450,000	622,090	172,090	439,092
Total Transfers	450,000	450,000	622,090	172,090	439,092
Change in net assets	\$ -	-	-	-	-
Total net assets - beginning			-		-
Total net assets - ending			\$ -		-

Webb County, Texas
Internal Service Funds
Combining Statement of Cash Flows
Year Ended September 30, 2011

	Webb County Employees Health Benefits	Webb County Worker's Compensation Reserve Fund	Employees Retiree OPEB Fund	Total 2011
CASH FLOWS FROM OPERATING ACTIVITIES				
Premiums from participants	\$ 8,911,080	2,320,515	107,077	11,338,672
Payments to vendors, suppliers	(69,148)	-	-	(69,148)
Payments to insurance administrators	(1,340,102)	(25,586)	(104,555)	(1,470,243)
Claims Paid	<u>(10,403,199)</u>	<u>(950,818)</u>	<u>(341,084)</u>	<u>(11,695,101)</u>
Net cash provided (used) by operating activities	<u>(2,901,369)</u>	<u>1,344,111</u>	<u>(338,562)</u>	<u>(1,895,820)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers In	2,970,932	-	622,090	3,593,022
Transfers Out	-	<u>(3,491,310)</u>	-	<u>(3,491,310)</u>
Net cash provided (used) by non capital financing activities	<u>2,970,932</u>	<u>(3,491,310)</u>	<u>622,090</u>	<u>101,712</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	<u>4,712</u>	<u>31,150</u>	<u>5,567</u>	<u>41,429</u>
Net cash provided (used) by investing activities	<u>4,712</u>	<u>31,150</u>	<u>5,567</u>	<u>41,429</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>74,275</u>	<u>(2,116,049)</u>	<u>289,095</u>	<u>(1,752,679)</u>
Cash and pooled investments, beginning of year	<u>183,862</u>	<u>5,419,671</u>	<u>1,692,319</u>	<u>7,295,852</u>
Cash and pooled investments, end of year	\$ <u>258,137</u>	<u>3,303,622</u>	<u>1,981,414</u>	<u>5,543,173</u>
Reconciliation of operating income to net cash provided (used) by operations:				
Operating income	\$ (2,975,644)	1,863,766	(627,657)	(1,739,535)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense				
(Increase) Decrease in Due from Other Funds	(671,113)	(1,096,521)	(86,734)	(1,854,368)
(Increase) Decrease in Accounts Receivable	-	(326)	-	(326)
Increase (Decrease) in Accounts Payable	-	(30,068)	14,384	(15,684)
Increase (Decrease) in Accrued Liabilities	109,125	-	-	109,125
Increase (Decrease) in Due to Other Funds	534,551	681,500	(26,575)	1,189,476
Increase (Decrease) in Short-Term Risk Liability	101,712	(17,213)	-	84,499
Increase (Decrease) in Long-Term Risk Liability	-	(57,027)	-	(57,027)
Increase (Decrease) in Long Term OPEB Liability	-	-	388,020	388,020
Total adjustments	<u>74,275</u>	<u>(519,655)</u>	<u>289,095</u>	<u>(156,285)</u>
Net cash provided (used) by operating activities	\$ <u>(2,901,369)</u>	<u>1,344,111</u>	<u>(338,562)</u>	<u>(1,895,820)</u>



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NON-MAJOR GOVERNMENTAL FUNDS
Fiduciary Funds

PRIVATE PURPOSE TRUST FUND

The Permanent School Private Purpose 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.

PRIVATE PURPOSE TRUST FUND

The Available School Private Purpose 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, 2011

Private Purpose Trust Funds

	<u>Permanent School</u>		<u>Available School</u>		<u>Total</u>
	<u>Fund</u>				
ASSETS					
Cash and investments	\$ -		\$ 1,000,000		\$ 1,000,000
Other receivables	2,028,340		51		2,028,391
Total assets	<u>2,028,340</u>		<u>1,000,051</u>		<u>3,028,391</u>
LIABILITIES					
Accounts payable	738,873		998,783		1,737,656
Due to other governments	-		-		-
Refunds payable and others	90,819		-		90,819
Total liabilities	<u>829,692</u>		<u>998,783</u>		<u>1,828,475</u>
NET ASSETS					
Held in trust for benefits and other purposes	<u>\$ 1,198,648</u>		<u>\$ 1,268</u>		<u>\$ 1,199,916</u>

Webb County, Texas
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended September 30, 2011

Private Purpose Trust Funds			
	<u>Permanent School</u>	<u>Available School</u>	<u>Total</u>
	<u>Fund</u>		
ADDITIONS			
Interest	-	9,062	9,062
Total net investment earnings	-	9,062	9,062
Other Additions:			
Grazing lease and royalties	896,618	129,592	1,026,210
Total additions	896,618	138,654	1,035,272
DEDUCTIONS			
Education	751,943	140,014	891,957
Total deductions	751,943	140,014	891,957
Change in net assets	144,675	(1,360)	143,315
Net assets - beginning	1,053,973	2,628	1,056,601
Net assets - ending	\$ 1,198,648	\$ 1,268	\$ 1,199,916

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2011

	<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	\$ 6,154,818	\$ 2,014,082	\$ 53,764	\$ 1,619,391	\$ 85,213
Other receivables	594	-	2,481	-	16,986
Total assets	<u>6,155,412</u>	<u>2,014,082</u>	<u>56,245</u>	<u>1,619,391</u>	<u>102,199</u>
LIABILITIES					
Accounts payable	-	-	2,371	-	-
Due to other governments	-	-	-	-	-
Refunds payable and others	6,155,412	2,014,082	53,874	1,619,391	102,199
Total liabilities	<u>6,155,412</u>	<u>2,014,082</u>	<u>56,245</u>	<u>1,619,391</u>	<u>102,199</u>

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2011

	<u>Cash Bonds Agency</u>	<u>Tax Assessor Collector Agency</u>	<u>Unclaimed Money Fund</u>	<u>Agency Funds</u>
ASSETS				
Cash and investments	\$ 313,796	\$ 3,825,866	\$ -	\$ 14,066,930
Other receivables	<u>536,999</u>	<u>-</u>	<u>5,320</u>	<u>562,380</u>
Total assets	<u><u>850,795</u></u>	<u><u>3,825,866</u></u>	<u><u>5,320</u></u>	<u><u>14,629,310</u></u>
LIABILITIES				
Accounts payable	-	74,711	-	77,082
Due to other governments	-	3,751,155	-	3,751,155
Refunds payable and others	<u>850,795</u>	<u>-</u>	<u>5,320</u>	<u>10,801,073</u>
Total liabilities	<u><u>850,795</u></u>	<u><u>3,825,866</u></u>	<u><u>5,320</u></u>	<u><u>14,629,310</u></u>

Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2011

	Balance October 1, 2010	Additions	Deductions	Balance September 30, 2011
District Clerk Fund				
ASSETS				
Cash and investments	\$ 8,816,802	8,313,481	10,975,465	6,154,818
Other receivables	594	-	-	594
Total Assets	<u>\$ 8,817,396</u>	<u>8,313,481</u>	<u>10,975,465</u>	<u>6,155,412</u>
 LIABILITIES				
Refunds payable and others	\$ 8,817,396	4,437,982	7,099,966	6,155,412
Total Liabilities	<u>\$ 8,817,396</u>	<u>4,437,982</u>	<u>7,099,966</u>	<u>6,155,412</u>
 County Clerk Fund				
ASSETS				
Cash and investments	\$ 2,054,254	358,382	398,554	2,014,082
Total Assets	<u>\$ 2,054,254</u>	<u>358,382</u>	<u>398,554</u>	<u>2,014,082</u>
 LIABILITIES				
Refunds payable and others	\$ 2,054,254	358,382	398,554	2,014,082
Total Liabilities	<u>\$ 2,054,254</u>	<u>358,382</u>	<u>398,554</u>	<u>2,014,082</u>
 D.A. Hot Check Processing				
ASSETS				
Cash and investments	\$ 56,524	333,020	335,780	53,764
Other receivables	1,616	865	-	2,481
Total Assets	<u>\$ 58,140</u>	<u>333,885</u>	<u>335,780</u>	<u>56,245</u>
 LIABILITIES				
Accounts payable	\$ 2,372	5	6	2,371
Refunds payable and others	55,768	333,880	335,774	53,874
Total Liabilities	<u>\$ 58,140</u>	<u>335,774</u>	<u>333,880</u>	<u>56,245</u>
 D.A. Pool Forfeiture Fund				
ASSETS				
Cash and investments	\$ 1,798,422	1,145,832	1,324,863	1,619,391
Total Assets	<u>\$ 1,798,422</u>	<u>1,145,832</u>	<u>1,324,863</u>	<u>1,619,391</u>
 LIABILITIES				
Refunds payable and others	\$ 1,798,422	1,145,832	1,324,863	1,619,391
Total Liabilities	<u>\$ 1,798,422</u>	<u>1,145,832</u>	<u>1,324,863</u>	<u>1,619,391</u>

Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2011

	Balance October 1, 2010	Additions	Deductions	Balance September 30, 2011
Sheriff Inmate Trust Fund				
ASSETS				
Cash and investments	\$ 78,175	943,713	936,675	85,213
Other receivables	9,935	7,051	-	16,986
Total Assets	<u>\$ 88,110</u>	<u>950,764</u>	<u>936,675</u>	<u>102,199</u>
LIABILITIES				
Refunds payable and others	\$ 88,110	957,815	943,726	102,199
Total Liabilities	<u>\$ 88,110</u>	<u>957,815</u>	<u>943,726</u>	<u>102,199</u>
 Cash Bonds				
ASSETS				
Cash and investments	\$ 286,655	182,425	155,284	313,796
Other receivables	536,999	-	-	536,999
Total Assets	<u>\$ 823,654</u>	<u>182,425</u>	<u>155,284</u>	<u>850,795</u>
LIABILITIES				
Refunds payable and others	\$ 823,654	182,425	155,284	850,795
Total Liabilities	<u>\$ 823,654</u>	<u>182,425</u>	<u>155,284</u>	<u>850,795</u>
 Tax Assessor-Collector Fund				
ASSETS				
Cash and investments	\$ 2,930,486	63,221,538	62,326,157	3,825,866
Total Assets	<u>\$ 2,930,486</u>	<u>63,221,538</u>	<u>62,326,157</u>	<u>3,825,866</u>
LIABILITIES				
Accounts payable	\$ 1,707	74,031	1,027	74,711
Due to other governments	2,928,779	63,392,287	62,569,911	3,751,155
Total Liabilities	<u>\$ 2,930,486</u>	<u>63,466,318</u>	<u>62,570,938</u>	<u>3,825,866</u>
 Unclaimed Money Fund				
ASSETS				
Other receivables	\$ 5,088	232	-	5,320
Total Assets	<u>\$ 5,088</u>	<u>232</u>	<u>-</u>	<u>5,320</u>
LIABILITIES				
Refunds payable and others	\$ 5,088	232	-	5,320
Total Liabilities	<u>\$ 5,088</u>	<u>232</u>	<u>-</u>	<u>5,320</u>
 Total All Agency Funds				
ASSETS				
Cash and investments	\$ 16,021,318	74,498,391	76,452,778	14,066,930
Other receivables	552,616	8,148	-	562,380
Total Assets	<u>\$ 16,573,934</u>	<u>74,506,539</u>	<u>76,452,778</u>	<u>14,629,310</u>
LIABILITIES				
Accounts payable	\$ 4,079	74,036	1,033	77,082
Refunds payable and others	13,642,692	7,416,548	10,258,167	10,801,073
Due to other governments	2,928,779	63,392,287	62,569,911	3,751,155
Total Liabilities	<u>\$ 16,575,550</u>	<u>70,882,871</u>	<u>72,829,111</u>	<u>14,629,310</u>

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules By Source
September 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Capital Assets:		
Land	\$ 8,652,228	8,652,228
Infrastructure and Infrastructure in Progress	104,309,567	98,537,853
Buildings	99,929,184	99,181,144
Furniture, Fixtures & Equipment	42,642,042	39,744,898
Construction In Progress	<u>3,220,800</u>	<u>1,797,008</u>
Total Capital Assets	<u>\$ 258,753,818</u>	<u>247,913,131</u>
 Investment In Capital Assets From:		
Capital Projects Grants	\$ 59,538,252	54,885,087
Capitalized Interest	1,075,926	1,075,926
Certificate of Obligations	122,680,251	118,967,521
Special Revenue Fund Revenues	13,631,170	13,596,170
Forfeitures	3,125,022	2,139,547
Federal Revenue	1,742,223	819,547
General Fund Revenues	6,356,420	6,280,972
Road and Bridge Fund Revenues	47,712,031	47,410,088
Trust Fund Receipts	261,500	261,500
Donated Property	<u>2,631,023</u>	<u>2,476,773</u>
Total Investment In Capital Assets	<u>\$ 258,753,818</u>	<u>247,913,131</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, 2011

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
General Government						
3-1-1 Call Center				42,959		42,959
Administration Building	1,907,166		13,043,518	407,238		15,357,922
AS400 Purchase				285,274		285,274
Available School Fund	261,500					261,500
Building Maintenance				301,858		301,858
Central Appraisal				10,184		10,184
Chiller Plant Project			37,397			37,397
Commissioners Court				276,144		276,144
Computerization Master Plan				2,209,368		2,209,368
County Auditor				195,694		195,694
County Clerks				88,885		88,885
County Judge				96,037		96,037
County Treasurer				25,029		25,029
Courthouse Annex			149,411		10,276	159,687
Elections Administrator				233,115		233,115
General Operations				220,014		220,014
Management Information System				1,263,264		1,263,264
Public Information Officer				8,173		8,173
Purchasing				132,341		132,341
R & B Garage, Car Office, Welding Shop			190,953			190,953
R & B Office, Training Rm, Gas St			158,063			158,063
R & B Rep. Station/Tower, Fence			43,898			43,898
Records Management Facility			695,196	28,644		723,839
Risk Management				125,415		125,415
Tax Assessor Collector				776,161		776,161
Tax Office Renovation			326,115			326,115
Texas Parks and Wildlife Office Building					451,373	451,373
Tex-Mex Purchase	431,622		1,005,451		29,800	1,466,873
Vehicle & Heavy Equipment Maintenance				6,244		6,244
Webb County Courthouse			408,181	347,343		755,524
Webb County Courthouse Mold Remediation			62,694		307,428	370,122
Webb County Courthouse Renovation			4,026,116	305,064		4,331,180
Webb County Courthouse Re-roofing					30,806	30,806
Webb County Title & Abstract			1,360,205			1,360,205
Total General Government	2,600,288		21,507,198	7,384,448	829,683	32,321,616
Justice System						
111th District Court				155,674		155,674
341st District court				183,700		183,700
406th District Court				78,253		78,253
49th District Court				402,349		402,349
Alternative Education Program			216,713	149,843		366,556
Bail Bond Board				1,750		1,750
Camino Nuevo Road Improvement Project		487,056				487,056
CJD Domestic Violence Counsel				8,242		8,242
County Attorney				270,969		270,969
County Clerk				161,791		161,791
County Clerk Rec Management & Preservation				6,869		6,869
County Court at Law #1				58,683		58,683
County Court at Law #2				42,517		42,517

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2011

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Justice System (continued)						
Delinquent Task Force				120		120
District Attorney				196,067		196,067
District Attorney Equitable Sharing				17,425		17,425
District Attorney Forfeiture Fund				176,076		176,076
District Attorney Hot Checks				3,933		3,933
District Clerk				171,527		171,527
District Clerk Central Jury Room				156,792		156,792
Drug Impact Court				17,196		17,196
Drug Impact Court Reserve Fund				28,460		28,460
Indigent Defense Equalization				179,512		179,512
Judicial General				77,600		77,600
Justice of the Peace Courthouse Pct 2, PI 1 & 2			1,078,996			1,078,996
Justice of the Peace Pct 1 PI 1				37,348		37,348
Justice of the Peace Pct 1 PI 2				34,483		34,483
Justice of the Peace Pct 2 PI 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
Juvenile Justice Center			83,728	78,478		162,206
Juvenile Youth Village			13,250,774	574,952	199,203	14,024,930
Law Library				15,459		15,459
OJP Shooting Range			49,361			49,361
Personal Bond Coordinator				617		617
Personal Bond Office				1,012		1,012
Pretrial				6,530		6,530
Public Defender's Office				76,651		76,651
Records Management & Preservation Fund				22,180		22,180
Regional Crime Lab				58,549		58,549
Webb County Justice Center	1,103,614		18,167,759	966,996		20,238,370
Webb County Justice Center 5th Floor Remodeling			544,464			544,464
Women's Legal Advocate				2,391		2,391
Total Justice System	1,103,614	487,056	33,855,480	4,634,955	199,203	40,280,308
Public Safety						
911 Computerization Costs				694,295		694,295
Border Security Equipment & Tec				460,185		460,185
Chemical Dependency Treatment Facility				21,712		21,712
CJD Operation Linebacker				325,016		325,016
Constable Forfeiture Fund				28,878		28,878
Constable Pct 1				490,503		490,503
Constable Pct 2				183,866		183,866
Constable Pct 3				71,231		71,231
Constable Pct 4				265,117		265,117
County Morgue			1,048,773	86,276		1,135,050
Criminal Justice Information System - Sheriff				139,536		139,536
District Attorney Forfeiture Fund				870,033		870,033
Fire Suppression and EMS				940,237		940,237
JAG Operation Linebacker				582,269		582,269
Justice Center Security				19,307		19,307
Laredo Fire Department Interlocal Agreement				447,716		447,716
Law Enforcement Administrative Building	223,817		1,416,556	106,780		1,747,153

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2011

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Public Safety (continued)						
Live Scan Electronic Arrest				57,414		57,414
Local Law Enforcement Block				88,404		88,404
Mental Health				123,553		123,553
OJP LLEBG 2000LBBX0978				136,104		136,104
OJP LLEBG 98LBVX4098				67,300		67,300
Operation Border Star				45,026		45,026
Operation Linebacker				330,846		330,846
Operation Stone garden				778,548		778,548
Performance Reward Program				520,923		520,923
Planning & Physical Dept				92,333		92,333
Radio Tower Land Purchase	36,129			155,729		191,858
Sheriff				3,266,876		3,266,876
Sheriff Forfeiture State and Federal Funds		432,553		1,383,852		1,816,405
Sheriff's Substation			224,062	35,601		259,663
Special Law Enforcement Unit				194,480		194,480
State Homeland Security				185,457		185,457
Texas Forest Brush Truck				108,000		108,000
Texas Vine				42,750		42,750
Total Public Safety	259,946	432,553	2,689,391	13,346,153		16,728,044
Corrections and Rehabilitation						
Adult Probation				53,536		53,536
CJAD Day Reporting Center				81,258		81,258
Community Corrections				19,193		19,193
CRTC	289,674		611,326			901,000
Jail	908,380		11,703,367	760,470		13,372,217
Jail Renovation			510,786		262,023	772,810
Juvenile Center Improvements			1,389,372	45,743		1,435,115
Juvenile Justice Center	175,533					175,533
Juvenile Probation				160,987		160,987
Law Enforcement Project Jail Upgrade			1,823,793	50,700		1,874,493
Restitution Center			31,309	256,618		287,927
Texas Juvenile Probation				95,045		95,045
Total Corrections and Rehabilitation	1,373,587		16,069,953	1,523,550	262,023	19,229,114
Health and Human Services						
Agri/Ranching Service Center			1,565,748	5,417		1,571,165
Community Action Agency			2,131,836	3,498,818		5,630,654
El Aguila Rural Transportation				86,092		86,092
Emergency Management Systems				2,098		2,098
Emergency Medical Service Local Project				69,250		69,250
Extension Agent				41,387		41,387
Headstart			372,834	769,035		1,141,869
HUD Neighborhood Initiatives				24,608		24,608
Meals on Wheels				41,704		41,704
State Legalization Impact assistance				43,054		43,054
TWC Job Retention Program				3,683		3,683
Veterans Museum	99,940				7,850	107,790
Veterans Service Office				13,537		13,537
Webb County Health Department				42,861		42,861

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2011

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Health and Human Services (continued)						
Welfare U S D A				19,482		19,482
Welfare Office Operations				91,006		91,006
Welfare to Work				10,187		10,187
Total Health and Human Services	99,940		4,070,418	4,762,218	7,850	8,940,426
Community and Economic Development						
A&M Larga Vista Resource Center				99,986		99,986
Azteca Community Center			15,439			15,439
Basketball court, soccer field, & accessories			105,108			105,108
Boy Scout Camp Imp			180,344			180,344
Bruni Community Center			374,537			374,537
Carpenter Barn			38,337			38,337
Casa Blanca Golf Course Fully Depreciated Equ				168,455		168,455
Closed Pavilion			199,539			199,539
Colonia Self Help Center				36,100		36,100
Coordinator Office				113,752		113,752
County Engineering Department				16,585		16,585
Economic Development				37,000		37,000
EDA Life Downs				13,065		13,065
EDA Olympic Swimming Pool			541,629			541,629
El Cenizo Computer Capaci				9,462		9,462
El Cenizo Library					4,261	4,261
El Cenizo Recreational Center			397,591			397,591
Farias Splash Park				26,950		26,950
Father McNaboe Baseball Field Lights		41,000				41,000
Father McNoboe Splash Park					273,943	273,943
Fernando A. Salinas Community Center				23,659	326,145	349,804
Finance Office Building			30,000			30,000
Floyd Center I				50,000		50,000
Floyd Center II				50,000		50,000
Fred and Anita Bruni Community Center			595,200	11,216		606,416
Girl Scouts Center			1,293,532			1,293,532
Guadalupe & Lilia Martinez Health Center			200,959			200,959
Holding Barn			134,342			134,342
Holding Pens			134,342			134,342
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
Hotel Motel Occup Tax Fund				2,887		2,887
Jesus Garcia I				60,000		60,000
Jesus Garcia II				54,000		54,000
Jockey Building 1			35,000			35,000
Jockey Building 2			35,000			35,000
Jorge De La Garza Center				61,000		61,000
La Ladrillera Neighborhood Facility			75,479			75,479

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2011

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Community and Economic Development (continued)						
La Presa Community Center			680,864			680,864
Lafayette Splash Park				28,950		28,950
Lake Casa Blanca Boat Ramp			46,190			46,190
Lake Casa Blanca Improvements			2,013,958			2,013,958
Lake Casa Blanca Swimming Pool			203,617			203,617
Larga Vista Center			290,000			290,000
Larga Vista Expansion			162,129			162,129
Larga Vista Library			157,861			157,861
Las Blancas Subdivision Plat					6,000	6,000
LIFE Downs Admin. Building/Stage Canopy/Sale Barn			402,266			402,266
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
Mainstage			319,517			319,517
Mirando and Oilton Park Improvements			540,387			540,387
Mirando and Oilton Parks			63,580			63,580
Mirando City Community Center					121,166	121,166
Mirando City Library			79,949	105,133		185,082
Mirando Community Center Expansion			104,823			104,823
Noon Lions Park Improvements					45,712	45,712
North Side International Park					747,281	747,281
Oilton Bruni Mirando CC			566,057	1,736		567,793
Oilton Bruni Mirando Civic Center				8,172		8,172
Open Pavilion			199,539			199,539
Park Development Pct 2					29,102	29,102
Park Development Pct 3					353	353
Park Development PCT 4			19,084			19,084
Park Maintenance General				224,034		224,034
Park Maintenance General			24,593			24,593
Pavilion BBQ Cover			19,729			19,729
Peñitas West Community Park			342,334			342,334
Picnic Building 1			25,000			25,000
Picnic Building 2			25,000			25,000
Prada				116,300		116,300
Quad City Community Center				163,631	6,279	169,910
Quad City Fire Station Ph I and Renovation Ph II and III			317,327		229,307	546,634
Rehabilitate existing picnic sites & improvement			172,707			172,707
Revenue Sharing			24,468			24,468
Rio Bravo Civic Center	10,000			87,111		97,111
Rio Bravo Comm Center TPWD # 51-00014			125,880		31,306	157,186
Rio Bravo Community Park			549,197			549,197
Rio Bravo South Activity Center			517,288			517,288
Roosevelt				61,000		61,000
Russell Terrace				61,000		61,000
Sales Arena			133,174			133,174
San Isidro Ruidoso Subdivision Parkway	500,795					500,795
Santa Teresita Community Center			541,269	20,946		562,215
Self Help Center			555,344	61,958		617,302
Self Help Community Park			978,577			978,577

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2011

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Community and Economic Development (continued)						
Self Help Nutrition Center			57,895			57,895
Self Help Tool Library			157,470			157,470
Show Barn			134,342			134,342
Sierra Vista Center				281,843		281,843
Springfield Acres				61,000		61,000
St Imp & Rio Bravo Civic Cntr-Civ Cntr			152,314			152,314
Tatangelo I				64,000		64,000
Tatangelo II				61,000		61,000
Tatangelo III				67,000		67,000
Tatangelo IV				67,000		67,000
TDHCA Self Help Center	3,304			8,434		11,738
Texas A&M El Cenizo Community Center			254,855			254,855
Texas A&M Larga Vista Resource Center			315,245	160,000		475,245
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
Villa Antigua	519,524		1,509,505			2,029,029
Villa Antigua's Historic Casa Ortiz	315,000		1,636,354			1,951,354
Wash Barn			25,000			25,000
Total Community and Economic Development	<u>1,348,623</u>	<u>41,000</u>	<u>19,532,978</u>	<u>3,315,048</u>	<u>1,820,853</u>	<u>26,058,501</u>
Infrastructure and Environmental Services						
Facilities and Other Improvements						
Budget & Records General				241,890		241,890
Community Development Project 703155	71,000					71,000
Community Development Project 703939				18,000		18,000
Community Development Project 714060 El Cer	700					700
Community Development Project 716235	25,000					25,000
County Engineering				156,730		156,730
Detention Center Waterline				217,826		217,826
El Aguila Rural Transportation				298,835		298,835
Facilities/Waterlines			123,100			123,100
Fire Protection Facilities			55,811			55,811
Fire Protection Facilities			63,704			63,704
Fire Station				171,013		171,013
Larga Vista Resource Center				39,883		39,883
Larga Vista Water Extension	82,488			49,738		132,226
Mirando City St Improvement Fy88				6,495		6,495
Mirando Community Center			200,222		101,186	301,408
Oilton Elevated Tank		40,439				40,439
On Site Composting				17,159		17,159
Outdoor lighting-baseball field			68,269			68,269
Planning				15,395		15,395
Project 715105 El Pico Road	19,642					19,642
Radio Communications				56,447		56,447
Rio Bravo Capital Project	2,066			23,200		25,266
Rio Bravo Drainage Contract	6,375					6,375
Road & Bridge		623,795		2,467,563		3,091,358
Road & Bridge Motor Pool			696,840			696,840

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Webb County, Texas
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September 30, 2011

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Facilities and Other Improvements (continued)						
Road Highway Acquisition	30,764					30,764
Road Maintenance General			793,236	3,894,497		4,687,733
St Imp & Rio Bravo Civic Cntr-Admin				999		999
Standpipe water storage tank			142,785			142,785
Vehicle & Heavy Equipment Maint-Old shop			59,800			59,800
Webb County Detention Center	250,000					250,000
Total Facilities and Other Improvements	<u>488,035</u>	<u>664,235</u>	<u>2,203,767</u>	<u>7,675,669</u>	<u>101,186</u>	<u>11,132,891</u>
Infrastructure and Environmental Services						
Water and Sewer Lines						
Facilities/Waterlines Bruni/Oilton Contract 7021		123,100				123,100
Modular Contract 717282		132,620				132,620
Sewer lines El Cenizo Contract 714060		567,306				567,306
Sewerline Construction Systems Contract 71728		86,800				86,800
Sewerline Larga Vista Subdivision Contract 703		927,020				927,020
Wastewater collection lines		1,349,592				1,349,592
Waterline Correctional Facility CCA		18,866				18,866
Waterline Detention Center		442,068				442,068
Waterline Larga Vista Subdivision Contract 703		164,386				164,386
Total Water and Sewer Lines		<u>3,811,758</u>				<u>3,811,758</u>
Infrastructure						
3 Webb County Community Centers		21,000				21,000
BCAP D-5 Acres M2400009		128,303				128,303
BCAP Los Altos Paving & Storm Drainage		232,067				232,067
Bruni/Mirando Paving		28,139				28,139
Caliche Road Correctional Facility CCA		35,259				35,259
Carrizo-Wilcox Test Drilling & Pilot Well Program		1,020,331				1,020,331
Community Siren Oilton-Contract 703939		21,108				21,108
Drainage Improvements Mangana-Hein		33,337				33,337
Drainage-Contract 703110		296,178				296,178
EDA Matching For Extension County/City Inter		281,748				281,748
El Cenizo Wastewater Collection System		29,469				29,469
Espejo Molina Road Widening-Contract 701941		295,574				295,574
Espejo Molina-Contract 702691		147,897				147,897
Extension of Del Mar Blvd. County/City Interloc		200,736				200,736
Extension of McPherson Road County/City Inter		612,497				612,497
Flood & Drainage Facilities Rio Bravo-Contract		154,985				154,985
FM 1472/FM 3338 EDAP Contract # 721105	7,952					7,952
Larga Vista Hwy 59 link to 359		170,506				170,506
Larga Vista Water Extension		181,604				181,604
Los Corralitos Water Improvement		18,790				18,790
Los Corralitos Water Improvements #720889		384,986				384,986
Mangana-Hein Road Contract 714899		624,856				624,856
Mirando Water Well		198,699				198,699
North Communication Tower		331,902				331,902
Oilton Elevated Tank		436,062				436,062
Old Water Plant Demolition No. 11		863,978				863,978

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Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
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September 30, 2011

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Infrastructure (continued)						
ORCA Vela Tract Water & Sewer Service		444,777				444,777
Peñitas West Septic Tank		19,824				19,824
Rio Bravo Wastewater Treatment Plant		5,379,741				5,379,741
Rio Bravo Water Treatment Plant		9,631,078				9,631,078
Rio Bravo Waterline Replacement		1,162,558				1,162,558
Rio Bravo Waterline Replacement Phase II		1,828,744				1,828,744
Rio Bravo Waterline Replacement Repair Erosion Damage		1,067,508				1,067,508
Rio Grande Intake Pump Station & Reservoir Improvements		534,643				534,643
Road Improvements		612,952				612,952
Road Improvements Mangana-Hein Road/ ROW Acq-Centenarios, Arcos, Fresnos, Nopalito		152,378				152,378
ROW Acquisition	850,245	73,585				850,245
Self Help Ctr Drainage Improvements-Contract		96,999				96,999
St Imp & Rio Bravo Civic Center		31,462				31,462
St Imp & Rio Bravo Civic Center-Contract 7070		105,741				105,741
Storm Drainage		5,460				5,460
Storm Drainage Penitas West Contract 717831		269,962				269,962
Street Easement Acquisition-Contract 721105	520,000					520,000
Street Improvement Mirando City		268,076				268,076
Street Improvement Mirando City-Contract 7003		189,817				189,817
Street Improvement Mirando City-Contract 7083		168,835				168,835
Street Paving El Pico Road Contract 715105		288,325				288,325
Street Paving Larga Vista-Contract 703155		552,564				552,564
Street Paving-Contract 702691		141,025				141,025
Subdivision-Contract 703155		181,989				181,989
Tanquesitos I & II; Los Altos Contract 716941		440,000				440,000
Tanquesitos Sewer Facilities		510,000				510,000
TWDB Colonias Project County/City Interlocal		55,839				55,839
TWDB GO11800 EDAP Water		4,374,906				4,374,906
TWDB GO11900 CWTAP Wastewater		1,509,672				1,509,672
TXDot ARRA E. Del Mar Blvd.		318,155				318,155
TXDot ARRA Espejo Molina Road		505,013				505,013
TXDot ARRA Mangana Hein		1,950,643				1,950,643
TXDot Bruni Paving & Drainage		670,747				670,747
TXDot Corralitos Paving & Drainage		4,980				4,980
TXDot El Cenizo Paving & Drainage		2,302,908				2,302,908
TXDot Mirando Paving & Drainage		361,787				361,787
TXDot Rio Bravo Annex		629,735				629,735
TXDOT Rio Bravo Drainage & Paving		3,175,837				3,175,837
Upgrade Soil Roads Peñitas West Contract 7178		331,402				331,402
Water Line Replacement WA #2		410,991				410,991
Water Utilities						
Water Wells Bruni, Mirando, Oilton, & Sta. Teresita		696,003				696,003
Wormser Road Project County/City Interlocal		104,436				104,436
Total Infrastructure	<u>1,378,197</u>	<u>48,311,110</u>				<u>49,689,306</u>

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Webb County, Texas
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	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Infrastructure in Progress						
BCAP D-5 Acres M2400009						
BCAP Los Altos Paving & Storm Drainage						
BCAP Peñitas Project		440,877				440,877
BCAP Ranchitos 359		35,204				35,204
BCAP San Carlos 1 & 2		275,811				275,811
BCAP Tanquecitos 1&2		202,111				202,111
Bruni Paving Design Project		47,500				47,500
Callaghan Rd.: Carrizitos Creek 10.44 mi E of IH 35		12,870				12,870
Callaghan Rd.: Carrizitos Creek 10.6 mi E of IH 35		12,870				12,870
Callaghan Rd.: Carrizitos Creek 8.6 mi E of IH 35		4,247				4,247
Cuatro Vientos Road Project		258,898				258,898
EDA08-88-04040 Rail Bypass		294,000				294,000
Espejo Molina Road		57,903				57,903
Espejo-Gates: Canyon Creek 1.2 mi W of US 83 N		4,247				4,247
Jennings Road		110,644				110,644
La Presa Colonia Project		114,538				114,538
Lake Casa Blanca Dam Repair		305,106				305,106
Las Tiendas Rd.: Tejones Creek & Santa Isabel Crk		17,736				17,736
Loop 20 Stimulus Project		496,249				496,249
Mines Rd.: Chupadera Creek to Ambrosia Creek		56,216				56,216
Mirando Paving Project-Storm Water Drainage		51,961				51,961
Mirando Sewer Improvements		4,444				4,444
Mirando Water Well						
Old Milwaukee Paving & Storm Drainage		183,226				183,226
ORCA Vela Tract Water & Sewer Service		41,000				41,000
Puente de la Unidad International Bridge		3,486,115				3,486,115
Raices Rd. a mile N of Alamo Rd.: Jaboncillo Creek		5,457				5,457
Railroad Bridge #1		673,431				673,431
Reconstruction Raise and Repair Water & Waste Water		200,368				200,368
Road & Bridge Improvement		86,488				86,488
Self Help Tool Library		46,480				46,480
Sewerline w/manholes-Contract 720155		78,200				78,200
South Communication Tower		646,649				646,649
Tanquesitos/Sewer Facilities		67,965				67,965
TCDP 722205 Tanquesitos Sewer		9,978				9,978
Thiesel Road		36,634				36,634
TXDot ARRA E. Del Mar Blvd.						
TXDot ARRA Espejo Molina Road						
TXDot ARRA Mangana Hein						
TXDot Peñitas		10,005				10,005
TXDot Peñitas West Paving & Drainage Improvement		102,045				102,045
TXDot Ranchitos		23,310				23,310
TXDot Rio Bravo Annex						
TXDot Tanquecitos		97,859				97,859
Vaquillas Road: Agua Azul 7 mi SE of Hwy 359		5,456				5,456
Wright Road: Tejones Creek		10,296				10,296
Total Infrastructure in Progress		8,614,394				8,614,394

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	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Bridges						
Aguilares Road: Timber Stringer at Agua Azul C		16,934				16,934
Alamo Road: Timber Stringer at Br of Jaboncillo		53,106				53,106
Callaghan Rd: Timber Stringer at Br of Carrizito		11,595				11,595
Callaghan Rd: Timber Stringer at Br of Carrizito		9,783				9,783
Callaghan Rd: Timber Stringer at Br of Carrizito		18,446				18,446
Callaghan Rd: Timber Stringer at Br of Carrizito		9,077				9,077
Callaghan Rd: Timber Stringer at Br of Carrizito		11,693				11,693
Callaghan Rd: Timber Stringer at Br of Carrizito		144,223				144,223
Callaghan Rd: Timber Stringer at Br of Carrizito		12,603				12,603
Callaghan Rd: Timber Stringer at Br of Venado C		8,928				8,928
Callaghan Rd: Timber Stringer at Carrizitos Cree		18,950				18,950
Callaghan Road: Timber Stringer at Becerra Cree		12,778				12,778
Eistetter Rd: Timber Stringer at Dolores Crk Rel		7,315				7,315
Eistetter Road: Timber Stringer at Br of Dolores		7,315				7,315
Eistetter Road: Timber Stringer at Dolores Creek		142,666				142,666
Espejo-Gates Rd: Steel Girder at Velenzuela Cree		7,032				7,032
Espejo-Gates Rd: Steel Girder at Velenzuela Crk		5,224				5,224
Espejo-Gates Rd: Timber Stringer at Canyon Cree		8,928				8,928
Jennings Road: Culvert at Agua Azul Creek		154,969				154,969
Jennings Road: Culvert at Barrocito Creek		98,210				98,210
Jordan Ranch Rd: Timber Stringer at Br of San Juanito Crk		12,674				12,674
La Martinera Rd: Timber Stringer at Br of Venado C		13,117				13,117
La Martinera Rd: Timber Stringer at Dolores Cree		32,780				32,780
La Martinera Rd: Culvert at Br of Jaboncillo Cree		70,004				70,004
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
Las Tiendas Rd.: Timber Stringer at Br of Tejon		14,529				14,529
Las Tiendas Rd.: Timber Stringer at Palito Blanc		8,712				8,712
Las Tiendas Rd: Timber Stringer at Tejones Cree		9,505				9,505
Lincoln Rd: Timber Stringer at Br of Salado Cree		12,708				12,708
Lincoln Road: Steel Girder at Becerra Creek		13,663				13,663
Lincoln Road: Steel Girder at Salado Creek		15,743				15,743
Mangana Hein Rd: Culvert at Br of Becerra Cree		70,137				70,137
Mangana Hein Rd: Culvert at Dolores Creek		327,969				327,969
Mangana Hein Rd: Culvert at Draw		80,156				80,156
Mangana Hein Rd: Steel Girder at Becerra Cree		9,298				9,298
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
Mines Rd.: Timber Stringer at Espada Creek		19,799				19,799
Mines Rd: Steel Girder at San Ambrosia Creek		10,544				10,544
Mines Rd: Steel Girder at Chupadora Creek		9,909				9,909
Mines Road: Culvert at Branch of Espada Creek		106,641				106,641
Mines Road: Culvert at Branch of Espada Creek		76,648				76,648
Mines Road: Culvert at Pinto Creek		130,050				130,050
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
Raices Rd: Timber Stringer at Mesteno Cree		18,214				18,214
Rubios Rd: Timber Stringer at San Juanito Cree		100,051				100,051
San Ignacio Rd: Culvert at Chacon Creek		122,808				122,808
Wright Road: Timber Stringer at Tejones Cree		12,885				12,885
Total Bridges		2,186,762				2,186,762

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	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Paved Roads						
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
Community-Aguilares		72,552				72,552
Community-Bruni		493,353				493,353
Community-Mirando City		406,290				406,290
Community-Oilton City		480,145				480,145
East Del Mar Boulevard/San Ignacio Road		12,433				12,433
Espejo-Molina Road		1,011,387				1,011,387
Jennings		1,944,389				1,944,389
Mangana-Hein Road		1,696,436				1,696,436
Penitas West Drive		502,112				502,112
Road Upgrade		977,030				977,030
Total Paved Roads		9,024,936				9,024,936
Caliche Roads						
Alamo Road		1,980,115				1,980,115
Callaghan Road		880,051				880,051
Chapote-Mesas		3,101,133				3,101,133
Colonias, Network 1-Colorado Acres,etc.		188,582				188,582
Colonias, Network 2- Pueblo Nuevo		73,338				73,338
Colonias, Network 4 - Pinto Valle Ind Pk		345,734				345,734
Colonias, Network 5 - D-5 Acres		62,861				62,861
Colonias, Network 6 - Botines		94,291				94,291
Community - Aguilares		83,814				83,814
Community - Mirando City		261,920				261,920
Community - Oilton City		115,245				115,245
Eagle Pass		1,435,322				1,435,322
Espejo-Gates		1,037,203				1,037,203
Galvan		1,121,018				1,121,018
J. C. Perez Road		1,833,440				1,833,440
Jefferies		1,037,203				1,037,203
Jennings		544,794				544,794
Jordan Road		104,768				104,768
Las Tiendas		157,152				157,152
Lincoln-Nicholson road		83,814				83,814
Magnolia		240,966				240,966
Mangana-Hein Road		618,131				618,131
Mills-Bennet		52,384				52,384
Moreno		115,245				115,245
Penitas West Drive		52,384				52,384
Pescadito		209,536				209,536
Phelps		209,536				209,536
Pintas Adami S		220,013				220,013
Road Upgrade		1,629,394				1,629,394
Rubio Road		324,781				324,781
San Juan		31,430				31,430
San Pablo		429,549				429,549
Santo Nino		251,443				251,443
Superior		1,278,170				1,278,170

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2011

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Caliche Roads (continued)						
Vaquillas		1,948,685				1,948,685
Webb		52,384				52,384
Webb		565,747				565,747
Welhousen Road		34,481				34,481
Wilson		869,574				869,574
Wormser Road		3,446,867				3,446,867
Total Caliche Roads		<u>27,122,498</u>				<u>27,122,498</u>
Dirt Roads						
Alamo Road		141,437				141,437
Callaghan Road		26,192				26,192
Community - Bruni		31,430				31,430
Community - Oilton City		7,858				7,858
Martinena		199,059				199,059
Pintas Adami N		178,106				178,106
Pintas Adami S		18,334				18,334
Raices Road		172,867				172,867
San Juan		62,861				62,861
Webb		10,477				10,477
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>103,348,958</u>	<u>2,203,767</u>	<u>7,675,669</u>	<u>101,186</u>	<u>115,195,811</u>
Total Governmental Funds Capital Assets	<u><u>8,652,228</u></u>	<u><u>104,309,567</u></u>	<u><u>99,929,184</u></u>	<u><u>42,642,042</u></u>	<u><u>3,220,800</u></u>	<u><u>258,753,818</u></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, 2011

	Capital and Infrastructure Assets At 9/30/10	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/11
General Government					
3-1-1 Call Center	42,959				42,959
Administration Building	15,357,922				15,357,922
AS400 Purchase	285,274				285,274
Available School Fund	261,500				261,500
Building Maintenance	249,214	52,644			301,858
Central Appraisal	10,184				10,184
Chiller Plant Project	37,397				37,397
Commissioners Court	276,144				276,144
Computerization Master Plan	2,209,368				2,209,368
County Auditor	195,694				195,694
County Clerks	88,885				88,885
County Judge	96,037				96,037
County Treasurer	25,029				25,029
Courthouse Annex	159,687				159,687
Elections Administrator	198,115	35,000			233,115
General Operations	220,014				220,014
Management Information System	945,359	317,905			1,263,264
Public Information Officer	8,173				8,173
Purchasing	132,341				132,341
R & B Garage, Car Office, Welding Shop	190,953				190,953
R & B Office, Training Rm, Gas St	158,063				158,063
R & B Rep. Station/Tower, Fence	43,898				43,898
Records Management Facility	714,591	9,248			723,839
Risk Management	125,415				125,415
Tax Assessor Collector	699,604	76,557			776,161
Tax Office Renovation	326,115				326,115
Texas Parks and Wildlife Office Building	451,373				451,373
Tex-Mex Purchase	1,466,873				1,466,873
Vehicle & Heavy Equipment Maintenance	6,244				6,244
Webb County Courthouse	755,524				755,524
Webb County Courthouse Mold Remediation	370,122				370,122
Webb County Courthouse Renovation	4,331,180				4,331,180
Webb County Courthouse Re-roofing		30,806			30,806
Webb County Title & Abstract	1,208,550	151,655			1,360,205
Total General Government	31,647,800	673,815			32,321,616
Justice System					
111th District Court	155,674				155,674
341st District court	183,700				183,700
406th District Court	78,253				78,253
49th District Court	402,349				402,349
Alternative Education Program	366,556				366,556
Bail Bond Board	1,750				1,750
Camino Nuevo Road Improvement Project	487,056				487,056
CJD Domestic Violence Counsel	8,242				8,242
County Attorney	270,969				270,969
County Clerk	161,791				161,791
County Clerk Rec Management & Preservation	6,869				6,869
County Court at Law #1	58,683				58,683
County Court at Law #2	42,517				42,517

(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, 2011

	Capital and Infrastructure Assets At 9/30/10	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/11
Justice System (continued)					
Delinquent Task Force	120				120
District Attorney	93,106	102,961			196,067
District Attorney Equitable Sharing	17,425				17,425
District Attorney Forfeiture Fund	176,076				176,076
District Attorney Hot Checks	3,933				3,933
District Clerk	171,527				171,527
District Clerk Central Jury Room	156,792				156,792
Drug Impact Court	17,196				17,196
Drug Impact Court Reserve Fund	28,460				28,460
Indigent Defense Equalization	179,512				179,512
Judicial General	77,600				77,600
Justice of the Peace Courthouse Pct 2, PI 1 & 2	1,078,996				1,078,996
Justice of the Peace Pct 1 PI 1	29,446	7,902			37,348
Justice of the Peace Pct 1 PI 2	34,483				34,483
Justice of the Peace Pct 2 PI 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
Juvenile Justice Center	162,206				162,206
Juvenile Youth Village	13,777,906	247,024			14,024,930
Law Library	15,459				15,459
OJP Shooting Range	49,361				49,361
Personal Bond Coordinator	617				617
Personal Bond Office	1,012				1,012
Pretrial	6,530				6,530
Public Defender's Office	76,651				76,651
Records Management & Preservation Fund	22,180				22,180
Regional Crime Lab	58,549				58,549
Webb County Justice Center	20,070,387	167,983			20,238,370
Webb County Justice Center 5th Floor Remodeling	544,464				544,464
Women's Legal Advocate	2,391				2,391
Total Justice System	39,754,438	525,870			40,280,308
Public Safety					
911 Computerization Costs	694,295				694,295
Border Security Equipment & Tec	460,185				460,185
Chemical Dependency Treatment Facility	21,712				21,712
CJD Operation Linebacker	325,016				325,016
Constable Forfeiture Fund	28,878				28,878
Constable Pct 1	519,071		28,568		490,503
Constable Pct 2	183,866				183,866
Constable Pct 3	71,231				71,231
Constable Pct 4	265,117				265,117
County Morgue	1,135,050				1,135,050
Criminal Justice Information System - Sheriff	139,536				139,536
District Attorney Forfeiture Fund	870,033				870,033
Fire Suppression and EMS	412,701	527,535			940,237
JAG Operation Linebacker	524,104	58,165			582,269
Justice Center Security	19,307				19,307
Laredo Fire Department Interlocal Agreement	447,716				447,716
Law Enforcement Administrative Building	1,747,153				1,747,153

(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, 2011

	Capital and Infrastructure Assets At 9/30/10	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/11
Public Safety (continued)					
Live Scan Electronic Arrest	57,414				57,414
Local Law Enforcement Block	9,546	78,858			88,404
Mental Health	123,553				123,553
OJP LLEBG 2000LBBX0978	136,104				136,104
OJP LLEBG 98LBVX4098	67,300				67,300
Operation Border Star	45,026				45,026
Operation Linebacker	198,346	132,500			330,846
Operation Stone garden	389,026	389,522			778,548
Performance Reward Program	520,923				520,923
Planning & Physical Dept	92,333				92,333
Radio Tower Land Purchase	191,858				191,858
Sheriff	3,200,957	359,142	293,223		3,266,876
Sheriff Forfeiture State and Federal Funds	934,693	881,712			1,816,405
Sheriff's Substation	259,663				259,663
Special Law Enforcement Unit	194,480				194,480
State Homeland Security	426,355			(240,898)	185,457
Texas Forest Brush Truck	108,000				108,000
Texas Vine	42,750				42,750
Total Public Safety	14,863,297	2,427,434	321,791	(240,898)	16,728,043
Corrections and Rehabilitation					
Adult Probation	53,536				53,536
CJAD Day Reporting Center	81,258				81,258
Community Corrections	19,193				19,193
CRTC	901,000				901,000
Jail	13,093,159	279,058			13,372,217
Jail Renovation	510,786	262,023			772,810
Juvenile Center Improvements	1,435,115				1,435,115
Juvenile Justice Center	175,533				175,533
Juvenile Probation	160,987				160,987
Law Enforcement Project Jail Upgrade	1,874,493				1,874,493
Restitution Center	287,927				287,927
Texas Juvenile Probation	95,045				95,045
Total Corrections and Rehabilitation	18,688,033	541,081			19,229,114
Health and Human Services					
Agri/Ranching Service Center	1,571,165				1,571,165
Community Action Agency	5,630,654				5,630,654
El Aguila Rural Transportation	271,509		185,417		86,092
Emergency Management Systems	2,098				2,098
Emergency Medical Service Local Project	69,250				69,250
Extension Agent	41,387				41,387
Headstart	1,141,869				1,141,869
HUD Neighborhood Initiatives	24,608				24,608
Meals on Wheels	41,704				41,704
State Legalization Impact assistance	43,054				43,054
TWC Job Retention Program	3,683				3,683
Veterans Museum	107,790				107,790
Veterans Service Office	13,537				13,537
Webb County Health Department	42,861				42,861

(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, 2011

	Capital and Infrastructure Assets At 9/30/10	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/11
Health and Human Services (continued)					
Welfare U S D A	19,482				19,482
Welfare Office Operations	91,006				91,006
Welfare to Work	10,187				10,187
Total Health and Human Services	9,125,843		185,417		8,940,426
Community and Economic Development					
A&M Larga Vista Resource Center	99,986				99,986
Azteca Community Center	15,439				15,439
Basketball court, soccer field, & accessories	105,108				105,108
Boy Scout Camp Imp	180,344				180,344
Bruni Community Center	374,537				374,537
Carpenter Barn	38,337				38,337
Casa Blanca Golf Course Fully Depreciated Equipn	168,455				168,455
Closed Pavilion	199,539				199,539
Colonia Self Help Center	36,100				36,100
Coordinator Office	113,752				113,752
County Engineering Department	16,585				16,585
Economic Development	37,000				37,000
EDA Life Downs	13,065				13,065
EDA Olympic Swimming Pool	541,629				541,629
El Cenizo Computer Capaci	9,462				9,462
El Cenizo Library	4,261				4,261
El Cenizo Recreational Center	397,591				397,591
Farias Splash Park	26,950				26,950
Father McNaboe Baseball Field Lights	41,000				41,000
Father McNaboe Splash Park	273,943				273,943
Fernando A. Salinas Community Center	37,338	312,466			349,804
Finance Office Building	30,000				30,000
Floyd Center I	50,000				50,000
Floyd Center II	50,000				50,000
Fred and Anita Bruni Community Center	606,416				606,416
Girl Scouts Center	1,293,532				1,293,532
Guadalupe & Lilia Martinez Health Center	200,959				200,959
Holding Barn	134,342				134,342
Holding Pens	134,342				134,342
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
Hotel Motel Occup Tax Fund	2,887				2,887
Jesus Garcia I	60,000				60,000
Jesus Garcia II	54,000				54,000
Jockey Building 1	35,000				35,000
Jockey Building 2	35,000				35,000
Jorge De La Garza Center	61,000				61,000
La Ladrillera Neighborhood Facility	75,479				75,479

(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, 2011

	Capital and	Additions	Deductions	Reclassifications and Adjustments	Capital and
	Infrastructure Assets At 9/30/10				Infrastructure Assets At 9/30/11
Community and Economic Development (continued)					
La Presa Community Center	680,864				680,864
Lafayette Splash Park	28,950				28,950
Lake Casa Blanca Boat Ramp	46,190				46,190
Lake Casa Blanca Improvements	2,013,958				2,013,958
Lake Casa Blanca Swimming Pool	203,617				203,617
Larga Vista Center	290,000				290,000
Larga Vista Expansion	162,129				162,129
Larga Vista Library	157,861				157,861
Las Blancas Subdivision Plat	6,000				6,000
LIFE Downs Admin. Building/Stage Canopy/Sale I	402,266				402,266
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
Mainstage	319,517				319,517
Mirando and Oilton Park Improvements	540,387				540,387
Mirando and Oilton Parks	63,580				63,580
Mirando City Community Center	121,166				121,166
Mirando City Library	185,082				185,082
Mirando Community Center Expansion	104,823				104,823
Noon Lions Park Improvements	45,712				45,712
North Side International Park	344,969	402,312			747,281
Oilton Bruni Mirando CC	567,793				567,793
Oilton Bruni Mirando Civic Center	8,172				8,172
Open Pavilion	199,539				199,539
Park Development Pct 2	29,102				29,102
Park Development Pct 3	353				353
Park Development PCT 4	19,084				19,084
Park Maintenance General	224,034				224,034
Park Maintenance General	24,593				24,593
Pavilion BBQ Cover	19,729				19,729
Peñitas West Community Park	342,334				342,334
Picnic Building 1	25,000				25,000
Picnic Building 2	25,000				25,000
Prada	116,300				116,300
Quad City Community Center	169,910				169,910
Quad City Fire Station Ph I and Renovation Ph II at	12,325	534,309			546,634
Rehabilitate existing picnic sites & improvements	172,707				172,707
Revenue Sharing	24,468				24,468
Rio Bravo Civic Center	97,111				97,111
Rio Bravo Comm Center TPWD # 51-00014	157,186				157,186
Rio Bravo Community Park	549,197				549,197
Rio Bravo South Activity Center	517,288				517,288
Roosevelt	61,000				61,000
Russell Terrace	61,000				61,000
Sales Arena	133,174				133,174
San Isidro Ruidoso Subdivision Parkway	500,795				500,795
Santa Teresita Community Center	562,215				562,215
Self Help Center	617,302				617,302
Self Help Community Park	978,577				978,577

(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, 2011

	Capital and Infrastructure Assets At 9/30/10	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/11
Community and Economic Development (continued)					
Self Help Nutrition Center	57,895				57,895
Self Help Tool Library	157,470				157,470
Show Barn	134,342				134,342
Sierra Vista Center	281,843				281,843
Springfield Acres	61,000				61,000
St Imp & Rio Bravo Civic Cntr-Civ Cntr	152,314				152,314
Tatangelo I	64,000				64,000
Tatangelo II	61,000				61,000
Tatangelo III	67,000				67,000
Tatangelo IV	67,000				67,000
TDHCA Self Help Center	11,738				11,738
Texas A&M El Cenizo Community Center	254,855				254,855
Texas A&M Larga Vista Resource Center	475,245				475,245
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
Villa Antigua	2,029,029				2,029,029
Villa Antigua's Historic Casa Ortiz	1,951,354				1,951,354
Wash Barn	25,000				25,000
Total Community and Economic Development	24,809,415	1,249,087			26,058,502
Infrastructure and Environmental Services					
Facilities and Other Improvements					
Budget & Records General	241,890				241,890
Community Development Project 703155	71,000				71,000
Community Development Project 703939	18,000				18,000
Community Development Project 714060 El Cenizo	700				700
Community Development Project 716235	25,000				25,000
County Engineering	90,784	65,946			156,730
Detention Center Waterline	217,826				217,826
El Aguila Rural Transportation	298,835				298,835
Facilities/Waterlines	123,100				123,100
Fire Protection Facilities	55,811				55,811
Fire Protection Facilities	63,704				63,704
Fire Station	171,013				171,013
Larga Vista Resource Center	39,883				39,883
Larga Vista Water Extension	132,226				132,226
Mirando City St Improvement Fy88	6,495				6,495
Mirando Community Center	301,408				301,408
Oilton Elevated Tank	40,440				40,440
On Site Composting	17,159				17,159
Outdoor lighting-baseball field	68,269				68,269
Planning	15,395				15,395
Project 715105 El Pico Road	19,642				19,642
Radio Communications	25,797	30,650			56,447
Rio Bravo Capital Project	25,266				25,266
Rio Bravo Drainage Contract	6,375				6,375
Road & Bridge	2,355,608	735,749			3,091,358
Road & Bridge Motor Pool	696,840				696,840

(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, 2011

	Capital and Infrastructure Assets At 9/30/10	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/11
Infrastructure and Environmental Services					
Facilities and Other Improvements (continued)					
Road Highway Acquisition	30,764				30,764
Road Maintenance General	4,687,733				4,687,733
St Imp & Rio Bravo Civic Cntr-Admin	999				999
Standpipe water storage tank	142,785				142,785
Vehicle & Heavy Equipment Maint-Old shop	59,800				59,800
Webb County Detention Center	250,000				250,000
Total Facilities and Other Improvements	10,300,546	832,346			11,132,891
Infrastructure and Environmental Services					
Water and Sewer Lines					
Facilities/Waterlines Bruni/Oilton Contract 702135	123,100				123,100
Modular Contract 717282	132,620				132,620
Sewer lines El Cenizo Contract 714060	567,306				567,306
Sewerline Construction Systems Contract 717282	86,800				86,800
Sewerline Larga Vista Subdivision Contract 70315:	927,020				927,020
Wastewater collection lines	1,349,592				1,349,592
Waterline Correctional Facility CCA	18,866				18,866
Waterline Detention Center	442,068				442,068
Waterline Larga Vista Subdivision Contract 70315:	164,386				164,386
Total Water and Sewer Lines	3,811,758				3,811,758
Infrastructure					
3 Webb County Community Centers	21,000				21,000
BCAP D-5 Acres M2400009		23,200		105,103	128,303
BCAP Los Altos Paving & Storm Drainage		23,444		208,622	232,067
Bruni/Mirando Paving	28,139				28,139
Caliche Road Correctional Facility CCA	35,259				35,259
Carrizo-Wilcox Test Drilling & Pilot Well Program	1,020,331				1,020,331
Community Siren Oilton-Contract 703939	21,108				21,108
Drainage Improvements Mangana-Hein	33,337				33,337
Drainage-Contract 703110	296,178				296,178
EDA Matching For Extension County/City Interloc	281,748				281,748
El Cenizo Wastewater Collection System	29,469				29,469
Espejo Molina Road Widening-Contract 701941	295,574				295,574
Espejo Molina-Contract 702691	147,897				147,897
Extension of Del Mar Blvd. County/City Interlocal	200,736				200,736
Extension of McPherson Road County/City Interloc	612,497				612,497
Flood & Drainage Facilities Rio Bravo-Contract 70	154,985				154,985
FM 1472/FM 3338 EDAP Contract # 721105	7,952				7,952
Larga Vista Hwy 59 link to 359	170,506				170,506
Larga Vista Water Extension	181,604				181,604
Los Corralitos Water Improvement	18,790				18,790
Los Corralitos Water Improvements #720889	384,986				384,986
Mangana-Hein Road Contract 714899	624,856				624,856
Mirando Water Well		174,581		24,118	198,699
North Communication Tower	331,902				331,902
Oilton Elevated Tank	436,062				436,062
Old Water Plant Demolition No. 11	863,978				863,978

(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, 2011

	Capital and Infrastructure Assets At 9/30/10	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/11
Infrastructure and Environmental Services					
Infrastructure (continued)					
ORCA Vela Tract Water & Sewer Service	444,777				444,777
Peñitas West Septic Tank	19,824				19,824
Rio Bravo Wastewater Treatment Plant	5,379,741				5,379,741
Rio Bravo Water Treatment Plant	9,631,078				9,631,078
Rio Bravo Waterline Replacement	1,162,558				1,162,558
Rio Bravo Waterline Replacement Phase II	1,828,744				1,828,744
Rio Bravo Waterline Replacement Repair Erosion I	1,067,508				1,067,508
Rio Grande Intake Pump Station & Reservoir Imprc	534,643				534,643
Road Improvements	612,952				612,952
Road Improvements Mangana-Hein Road/	152,378				152,378
ROW Acq-Centenarios, Arcos, Fresnos, Nopalitos,	73,585				73,585
ROW Acquisition	850,245				850,245
Self Help Ctr Drainage Improvements-Contract 718	96,999				96,999
St Imp & Rio Bravo Civic Center	31,462				31,462
St Imp & Rio Bravo Civic Center-Contract 707081	105,741				105,741
Storm Drainage	5,460				5,460
Storm Drainage Penitas West Contract 717831	269,962				269,962
Street Easement Acquisition-Contract 721105	520,000				520,000
Street Improvement Mirando City	268,076				268,076
Street Improvement Mirando City-Contract 700399	189,817				189,817
Street Improvement Mirando City-Contract 708319	168,835				168,835
Street Paving El Pico Road Contract 715105	288,325				288,325
Street Paving Larga Vista-Contract 703155	552,564				552,564
Street Paving-Contract 702691	141,025				141,025
Subdivision-Contract 703155	181,989				181,989
Tanquesitos I & II; Los Altos Contract 716941	440,000				440,000
Tanquesitos Sewer Facilities	510,000				510,000
TWDB Colonias Project County/City Interlocal	55,839				55,839
TWDB GO11800 EDAP Water	4,374,906				4,374,906
TWDB GO11900 CWTAP Wastewater	1,509,672				1,509,672
TXDot ARRA E. Del Mar Blvd.		302,591		15,564	318,155
TXDot ARRA Espejo Molina Road		464,637		40,376	505,013
TXDot ARRA Mangana Hein		1,925,634		25,010	1,950,643
TXDot Bruni Paving & Drainage	670,747				670,747
TXDot Corralitos Paving & Drainage	4,980				4,980
TXDot El Cenizo Paving & Drainage	2,302,908				2,302,908
TXDot Mirando Paving & Drainage	361,787				361,787
TXDOT Rio Bravo Annex		587,252		42,483	629,735
TXDOT Rio Bravo Drainage & Paving	3,175,837				3,175,837
Upgrade Soil Roads Peñitas West Contract 717831	331,402				331,402
Water Line Replacement WA #2	410,991				410,991
Water Utilities		16,558	16,558		
Water Wells Bruni, Mirando, Oilton, & Sta. Teresit	696,003				696,003
Wormser Road Project County/City Interlocal	104,436				104,436
Total Infrastructure	<u>45,726,691</u>	<u>3,517,897</u>	<u>16,558</u>	<u>461,276</u>	<u>49,689,306</u>

(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, 2011

	Capital and Infrastructure Assets At 9/30/10	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/11
Infrastructure and Environmental Services					
Infrastructure in Progress					
BCAP D-5 Acres M2400009	105,103			(105,103)	
BCAP Los Altos Paving & Storm Drainage	208,622			(208,622)	
BCAP Peñitas Project	366,261	74,616			440,877
BCAP Ranchitos 359	35,204				35,204
BCAP San Carlos 1 & 2	272,431	3,380			275,811
BCAP Tanquecitos 1&2	188,961	13,150			202,111
Bruni Paving Design Project	47,500				47,500
Callaghan Rd.: Carrizitos Creek 10.44 mi E of IH 35	12,870				12,870
Callaghan Rd.: Carrizitos Creek 10.6 mi E of IH 35	12,870				12,870
Callaghan Rd.: Carrizitos Creek 8.6 mi E of IH 35	4,247				4,247
Cuatro Vientos Road Project	258,898				258,898
EDA08-88-04040 Rail Bypass	294,000				294,000
Espejo Molina Road	57,903				57,903
Espejo-Gates: Canyon Creek 1.2 mi W of US 83 N	4,247				4,247
Jennings Road	102,920	7,725			110,644
La Presa Colonia Project	114,538				114,538
Lake Casa Blanca Dam Repair	288,195	16,911			305,106
Las Tiendas Rd.: Tejones Creek & Santa Isabel Cr	17,736				17,736
Loop 20 Stimulus Project		496,249			496,249
Mines Rd.: Chupadera Creek to Ambrosia Creek	56,216				56,216
Mirando Paving Project-Storm Water Drainage	51,961				51,961
Mirando Sewer Improvements		4,444			4,444
Mirando Water Well	24,118			(24,118)	
Old Milwaukee Paving & Storm Drainage	168,457	14,769			183,226
ORCA Vela Tract Water & Sewer Service	41,000				41,000
Puente de la Unidad International Bridge	3,486,115				3,486,115
Raices Rd. a mile N of Alamo Rd.: Jaboncillo Cree	5,457				5,457
Railroad Bridge #1	673,431				673,431
Reconstruction Raise and Repair Water & Waste Water		200,368			200,368
Road & Bridge Improvement	86,489				86,489
Self Help Tool Library		46,480			46,480
Sewerline w/manholes-Contract 720155	78,200				78,200
South Communication Tower		405,751		240,898	646,649
Tanquesitos/Sewer Facilities	67,965				67,965
TCDP 722205 Tanquesitos Sewer	9,978				9,978
Thiesel Road	36,634				36,634
TXDot ARRA E. Del Mar Blvd.	15,564			(15,564)	
TXDot ARRA Espejo Molina Road	40,376			(40,376)	
TXDot ARRA Mangana Hein	25,010			(25,010)	
TXDot Peñitas	10,005				10,005
TXDot Peñitas West Paving & Drainage Improvem	102,045				102,045
TXDot Ranchitos	12,172	11,138			23,310
TXDot Rio Bravo Annex	42,483			(42,483)	
TXDot Tanquecitos	97,859				97,859
Vaquillas Road: Agua Azul 7 mi SE of Hwy 359	5,456				5,456
Wright Road: Tejones Creek	10,296				10,296
Total Infrastructure in Progress	7,539,792	1,294,980		(220,378)	8,614,394

(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, 2011

	Capital and Infrastructure Assets At 9/30/10	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/11
Infrastructure and Environmental Services					
Bridges					
Aguilares Road: Timber Stringer at Agua Azul Cre	16,934				16,934
Alamo Road: Timber Stringer at Br of Jaboncillo C	53,106				53,106
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
Callaghan Rd: Timber Stringer at Br of Venado Crk	8,928				8,928
Callaghan Rd: Timber Stringer at Carrizitos Creek	18,950				18,950
Callaghan Road: Timber Stringer at Becerra Creek	12,778				12,778
Eistetter Rd: Timber Stringer at Dolores Crk Relief	7,315				7,315
Eistetter Road: Timber Stringer at Br of Dolores Cr	7,315				7,315
Eistetter Road: Timber Stringer at Dolores Creek	142,666				142,666
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
Espejo-Gates Rd: Timber Stringer at Canyon Creek	8,928				8,928
Jennings Road: Culvert at Agua Azul Creek	154,969				154,969
Jennings Road: Culvert at Barrocito Creek	98,210				98,210
Jordan Ranch Rd: Timber Stringer at Br of San Juan	12,674				12,674
La Martinera Rd: Timber Stringer at Br of Venado C	13,117				13,117
La Martinera Rd: Timber Stringer at Dolores Creek	32,780				32,780
La Martinera Rd: Culvert at Br of Jaboncillo Creek	70,004				70,004
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
Las Tiendas Rd.: Timber Stringer at Br of Tejones C	14,529				14,529
Las Tiendas Rd.: Timber Stringer at Palito Blanco C	8,712				8,712
Las Tiendas Rd: Timber Stringer at Tejones Creek	9,505				9,505
Lincoln Rd: Timber Stringer at Br of Salado Creek	12,708				12,708
Lincoln Road: Steel Girder at Becerra Creek	13,663				13,663
Lincoln Road: Steel Girder at Salado Creek	15,743				15,743
Mangana Hein Rd: Culvert at Br of Becerra Creek	70,137				70,137
Mangana Hein Rd: Culvert at Dolores Creek	327,969				327,969
Mangana Hein Rd: Culvert at Draw	80,156				80,156
Mangana Hein Rd: Steel Girder at Becerra Creek	9,298				9,298
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
Mines Rd.: Timber Stringer at Espada Creek	19,799				19,799
Mines Rd: Steel Girder at San Ambrosia Creek	10,544				10,544
Mines Rd: Steel Girder at Chupadora Creek	9,909				9,909
Mines Road: Culvert at Branch of Espada Creek	106,641				106,641
Mines Road: Culvert at Branch of Espada Creek	76,648				76,648
Mines Road: Culvert at Pinto Creek	130,050				130,050
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
Raices Rd: Timber Stringer at Mesteno Creek	18,214				18,214
Rubios Rd: Timber Stringer at San Juanito Creek	100,051				100,051
San Ignacio Rd: Culvert at Chacon Creek	122,808				122,808
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, 2011

	Capital and Infrastructure Assets At 9/30/10	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/11
Infrastructure and Environmental Services					
Paved Roads					
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
Community-Aguilares	72,552				72,552
Community-Bruni	493,353				493,353
Community-Mirando City	406,290				406,290
Community-Oilton City	480,145				480,145
East Del Mar Boulevard/San Ignacio Road	12,433				12,433
Espejo-Molina Road	1,011,387				1,011,387
Jennings	1,944,389				1,944,389
Mangana-Hein Road	1,696,436				1,696,436
Penitas West Drive	502,112				502,112
Road Upgrade	964,300	12,730			977,030
Total Paved Roads	9,012,206	12,730			9,024,936
Caliche Roads					
Alamo Road	1,980,115				1,980,115
Callaghan Road	880,051				880,051
Chapote-Mesas	3,101,133				3,101,133
Colonias, Network 1-Colorado Acres,etc.	188,582				188,582
Colonias, Network 2- Pueblo Nuevo	73,338				73,338
Colonias, Network 4 - Pinto Valle Ind Pk	345,734				345,734
Colonias, Network 5 - D-5 Acres	62,861				62,861
Colonias, Network 6 - Botines	94,291				94,291
Community - Aguilares	83,814				83,814
Community - Mirando City	261,920				261,920
Community - Oilton City	115,245				115,245
Eagle Pass	1,435,322				1,435,322
Espejo-Gates	1,037,203				1,037,203
Galvan	1,121,018				1,121,018
J. C. Perez Road	1,833,440				1,833,440
Jefferies	1,037,203				1,037,203
Jennings	544,794				544,794
Jordan Road	104,768				104,768
Las Tiendas	157,152				157,152
Lincoln-Nicholson road	83,814				83,814
Magnolia	240,966				240,966
Mangana-Hein Road	618,131				618,131
Mills-Bennet	52,384				52,384
Moreno	115,245				115,245
Penitas West Drive	52,384				52,384
Pescadito	209,536				209,536
Phelps	209,536				209,536
Pintas Adami S	220,013				220,013
Road Upgrade	1,340,181	289,213			1,629,394
Rubio Road	324,781				324,781
San Juan	31,430				31,430
San Pablo	429,549				429,549
Santo Nino	251,443				251,443
Superior	1,278,170				1,278,170

(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, 2011

	Capital and Infrastructure Assets At 9/30/10	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/11
Infrastructure and Environmental Services					
Caliche Roads (continued)					
Vaquillas	1,948,685				1,948,685
Webb	52,384				52,384
Webb	565,747				565,747
Welhousen Road	34,481				34,481
Wilson	869,574				869,574
Wormser Road	3,446,867				3,446,867
Total Caliche Roads	<u>26,833,285</u>	<u>289,213</u>			<u>27,122,498</u>
Dirt Roads					
Alamo Road	141,437				141,437
Callaghan Road	26,192				26,192
Community - Bruni	31,430				31,430
Community - Oilton City	7,858				7,858
Martinena	199,059				199,059
Pintas Adami N	178,106				178,106
Pintas Adami S	18,334				18,334
Raices Road	172,867				172,867
San Juan	62,861				62,861
Webb	10,477				10,477
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>109,024,305</u>	<u>5,947,166</u>	<u>16,558</u>	<u>240,898</u>	<u>115,195,811</u>
Total Governmental Funds Capital Assets	<u>247,913,132</u>	<u>11,364,454</u>	<u>523,766</u>		<u>258,753,818</u>

(concluded)

WEBB COUNTY, TEXAS
Net Assets by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
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	\$ 76,248,644
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	18,706,937
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	23,576,356	21,882,025
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	\$ 116,837,606
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	\$ 7,732,863
Restricted	-	-	0	351,933	409,374	440,423	465,055	669,821	588,084	475,805
Unrestricted	114,052	(19,522)	37,949	(36,414)	(56,722)	99,743	(545,597)	(1,729,805)	(2,157,197)	(2,698,698)
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	\$ 5,509,970

Source: Webb County Financial Records

WEBB COUNTY, TEXAS
Changes in Net Assets
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
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	\$ 20,033,431
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	18,190,180
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	30,365,035
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	19,546,705
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	8,329,933
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	17,644,960
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	2,825,041
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	2,720,552
Total governmental activities expenses	<u>71,826,179</u>	<u>83,001,575</u>	<u>81,985,594</u>	<u>90,311,994</u>	<u>93,750,987</u>	<u>100,305,077</u>	<u>105,844,663</u>	<u>110,899,595</u>	<u>117,652,092</u>	<u>119,655,837</u>
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	2,309,817
Casa Blanca Golf Course	-	-	-	-	-	-	-	921,017	885,247	965,866
Total business-type activities expenses	<u>1,084,617</u>	<u>1,244,183</u>	<u>1,323,342</u>	<u>1,393,392</u>	<u>1,736,292</u>	<u>1,955,990</u>	<u>2,296,751</u>	<u>3,182,623</u>	<u>3,153,201</u>	<u>3,275,683</u>
Total primary government expenses	<u>\$ 72,910,796</u>	<u>\$ 84,245,758</u>	<u>\$ 83,308,936</u>	<u>\$ 91,705,386</u>	<u>\$ 95,487,279</u>	<u>\$ 102,261,067</u>	<u>\$ 108,141,414</u>	<u>\$ 114,082,218</u>	<u>\$ 120,805,293</u>	<u>\$ 122,931,520</u>
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	\$ 2,495,388
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	3,998,400
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	4,529,738
Health and Human Services	274,726	119,113	-	-	238,969	296,884	423,388	102,359	34,567	3,874
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	4,134,804
Correction and Rehabilitation	120,715	277,595	184,570	611,765	126,668	60,894	25,795	5,033	127,230	27,428
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	29,628,345
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	2,723,063
Total governmental activities program revenues	<u>35,948,882</u>	<u>38,176,349</u>	<u>42,016,734</u>	<u>48,547,862</u>	<u>45,770,004</u>	<u>38,690,436</u>	<u>42,081,434</u>	<u>41,585,455</u>	<u>50,061,025</u>	<u>47,541,040</u>
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	1,753,657
Casa Blanca Golf Course	-	-	-	-	-	-	-	685,272	651,090	644,864
Total business-type activities program revenues	<u>1,036,726</u>	<u>1,113,618</u>	<u>1,333,923</u>	<u>1,363,536</u>	<u>1,346,221</u>	<u>1,399,393</u>	<u>1,498,471</u>	<u>2,434,771</u>	<u>2,487,073</u>	<u>2,398,521</u>
Total primary government program revenues	<u>\$ 36,985,608</u>	<u>\$ 39,289,967</u>	<u>\$ 43,350,657</u>	<u>\$ 49,911,398</u>	<u>\$ 47,116,225</u>	<u>\$ 40,089,829</u>	<u>\$ 43,579,905</u>	<u>\$ 44,020,226</u>	<u>\$ 52,548,098</u>	<u>\$ 49,939,561</u>
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)	\$ (72,114,797)
Business-type activities	(47,891)	(130,565)	10,581	(29,856)	(390,071)	(11,011)	(798,280)	(747,852)	(666,128)	(877,162)
Total primary government net expense	<u>\$ (35,925,188)</u>	<u>\$ (44,955,791)</u>	<u>\$ (39,958,279)</u>	<u>\$ (41,793,988)</u>	<u>\$ (48,371,054)</u>	<u>\$ (61,625,652)</u>	<u>\$ (64,561,509)</u>	<u>\$ (70,061,992)</u>	<u>\$ (68,257,195)</u>	<u>\$ (72,991,959)</u>
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	\$ 50,269,312
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	6,961,922
Hotel Motel occupancy tax	382,440	362,359	403,075	394,955	500,761	480,210	469,252	388,876	414,277	616,619
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	15,163,184
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	349,911
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	2,977,653
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)	(491,550)
Total governmental activities	<u>41,354,851</u>	<u>46,490,375</u>	<u>48,600,126</u>	<u>53,093,245</u>	<u>58,652,033</u>	<u>71,754,857</u>	<u>69,341,195</u>	<u>70,241,739</u>	<u>70,384,056</u>	<u>75,847,051</u>
Business-type activities:										
Unrestricted investment earnings	41,215	24,994	26,422	59,509	58,978	47,478	54,618	11,165	1,281	816
Miscellaneous	-	-	-	-	-	-	7,440	-	-	-
Transfers	54,652	32,862	-	80,000	166,414	282,260	469,743	2,331,794	474,950	491,550
Total business-type activities	<u>95,867</u>	<u>57,856</u>	<u>26,422</u>	<u>139,509</u>	<u>225,392</u>	<u>329,738</u>	<u>531,801</u>	<u>2,342,959</u>	<u>476,231</u>	<u>492,366</u>
Total primary government	<u>\$ 41,450,718</u>	<u>\$ 46,548,231</u>	<u>\$ 48,626,548</u>	<u>\$ 53,232,754</u>	<u>\$ 58,877,425</u>	<u>\$ 72,084,595</u>	<u>\$ 69,872,996</u>	<u>\$ 72,584,698</u>	<u>\$ 70,860,287</u>	<u>\$ 76,339,417</u>
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	\$ 3,732,254
Business-type activities	47,976	(72,709)	37,003	109,653	(164,679)	318,727	(266,479)	1,595,107	(189,897)	(384,796)
Total primary government	<u>\$ 5,525,530</u>	<u>\$ 1,592,440</u>	<u>\$ 8,668,269</u>	<u>\$ 11,438,766</u>	<u>\$ 10,506,371</u>	<u>\$ 10,458,943</u>	<u>\$ 5,311,487</u>	<u>\$ 2,522,706</u>	<u>\$ 2,603,092</u>	<u>\$ 3,347,458</u>

Source: Webb County Financial Records

WEBB COUNTY, TEXAS
 Governmental Activities Tax Revenues by Source
 Last Ten Fiscal Years
 (accrual basis of accounting)
 (amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
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	\$ 50,269,312
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	6,961,922
Hotel Motel occupancy tax	382,440	362,359	403,075	394,955	500,761	480,210	469,252	388,876	414,277	616,619
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	15,163,184
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	\$ 73,011,037

Source: Webb County Financial Records

WEBB COUNTY, TEXAS
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Fund										
Reserved	\$ 122,642	\$ 136,550	\$ 145,103	\$ 893,492	\$ 200,271	\$ 188,155	\$ 183,688	\$ 211,656		
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		
NonSpendable									\$ 617,021	\$ 258,401
Restricted									-	8,692
Committed										-
Assigned									1,384,216	3,457,339
Unassigned									10,836,836	9,187,125
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>	<u>\$ 12,911,557</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		
Unreserved, reported in:										
Special revenue funds			784,125	(745,139)	1,662,955	(432,211)	559,451	(1,126,561)		
Debt service funds		(299,193)	25,031	278,833	358,038	218,279	(459,215)	129,166		
Capital projects funds		(2,202,361)	2,327,741	(3,333,227)	6,311,934	(6,370,556)	(2,602,587)	(3,763,539)		
Other purposes	8,568,221	1,166,134								
NonSpendable									\$ 15,261	\$ 26,758
Restricted									13,687,636	17,035,122
Committed									1,551,325	1,596,655
Assigned									-	-
Unassigned										39,710
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>	<u>\$ 18,698,245</u>

Note: Beginning in 2010, fund balances are stated in accordance with GASB statement 54.

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)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Revenues										
Property Taxes	\$ 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	\$ 56,988,838
Sales and miscellaneous taxes	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	15,574,720
Fees and fines	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	5,749,751
Intergovernmental	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	28,162,181
Charges for services	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	8,147,044
Investments earnings	732,233	615,371	689,360	1,377,169	2,259,388	3,210,672	1,931,921	443,239	192,728	307,357
Miscellaneous	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	2,679,690
Grant matching	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	4,082,152
Total revenues	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	121,691,733
Expenditures										
General government	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	17,985,173
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	17,036,650
Justice system	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	26,594,005
Health and human services	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	18,620,193
Infrastructure and environmental services	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	6,676,067
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	16,653,857
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	2,818,956
Capital outlay	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	11,062,509
Debt service										
Principal	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	4,186,585
Interest and other charges	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	2,634,158
Payment to escrow agent	-	85,554	-	202,066	-	-	436,629	-	-	-
Bond issuance costs	-	-	-	-	-	30,000	192,447	-	-	394,976
Total expenditures	\$ 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	\$ 124,663,129
Excess of revenues	(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)	(2,971,396)
Other financing sources (uses)										
Transfer in	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	2,024,259
Transfer out	(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)	(2,600,962)
Refunding bonds issued										
Bonds issued	15,600,000	12,610,000	10,588,000	12,716,562	11,684,974	-	-	-	-	-
Long-term debt issued	-	-	-	-	-	-	-	-	-	24,804,714
Premium on bonds issued	-	430,011	65,259	776,633	-	1,680,000	20,790,000	-	-	1,649,513
Discount on bonds issued	-	-	-	-	(61,863)	-	-	-	-	-
Payments to refunded bond escrow agent	-	(12,823,613)	-	(13,240,188)	-	-	(15,011,513)	-	-	(19,454,380)
Capital leases	-	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	17,465
	16,414,768	1,696,776	11,526,389	797,973	11,703,976	1,529,359	5,601,385	(262,710)	859,537	6,440,609
Net change in fund balance	\$ 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)	\$ 3,469,213
Debt service as a percentage of noncapital	7.1%	8.0%	8.7%	7.6%	7.5%	7.6%	7.0%	7.2%	6.9%	6.0%

WEBB COUNTY, TEXAS
General Governmental Tax Revenues by Source
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Property Taxes	\$ 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	56,988,838
Sales and miscellaneous taxes	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	15,574,720
Total Taxes	\$ 38,230,287	42,478,972	45,968,425	50,051,187	55,565,774	64,526,120	65,218,298	69,038,904	68,956,252	72,563,558

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
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
2011	14,174,131	1,608,054	2,047,159	13,735,026	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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Total Webb County Direct Rate	0.45792	0.45792	0.43792	0.43792	0.42006	0.42006	0.42006	0.42006	0.42006	0.42006
Other Special District Rates										
Laredo Community College	0.22650	0.23600	0.23600	0.23371	0.23050	0.22220	0.22110	0.22720	0.23812	0.25854
Webb County Drainage Dist.#1	0.11000	0.45792	0.10600	0.10600	0.09197	0.07867	0.06625	0.06411	0.06417	0.06417
School Districts Rates										
Laredo I.S.D.	1.50271	0.43792	1.47411	1.55411	1.49551	1.27400	1.27400	1.27400	1.27400	1.27400
Mirando I.S.D.	0.54029	0.42006	1.50000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000 **	0.00000
United I.S.D.	1.47687	1.47687	1.52687	1.60687	1.47436	1.18487	1.18487	1.19486	1.19486	1.19486
Webb Consolidated I.S.D.	0.80000	1.20000	1.02647	1.20738	1.09190	0.84777	0.85427	0.84753	0.84630	0.85190
Cities and Towns Rates										
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	0.63053	0.64176	0.63700	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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Webb County	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	59,565,434
Laredo Community College	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	27,353,531
Webb County Drainage Dist.#1	71,889	79,812	88,819	132,457	160,751	190,827	213,898	223,986	229,258	209,102
School Districts										
Laredo I.S.D.	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	27,100,363
Mirando I.S.D.	565,865	1,108,648	1,070,071	-	-	-	-	-	-	-
United I.S.D.	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	122,310,106
Webb Consolidated I.S.D.	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	11,053,369
Cities and Towns										
City of El Cenizo	86,984	91,308	98,059	105,939	123,817	130,923	157,672	167,357	159,841	158,404
City of Laredo	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	66,842,112
City of Rio Bravo	191,443	187,031	220,653	235,085	278,749	287,185	333,983	326,317	319,692	318,062

*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, 2011
(amounts expressed in thousands)

Taxpayer	2011			2002		
	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Conoco Phillips Company	\$ 417,342	1	3.04 %	\$ 409,027	1	5.60 %
Lewis Petroleum Properties In	299,347	2	2.18	42,543	8	0.58
Rosetta Resources	263,015	3	1.91			
SM Energy Company	242,132	4	1.76			
EOG Resources Inc/Min Acct:	125,240	5	0.91	82,318	3	1.13
Chesapeake Operating Inc.	113,742	6	0.83	\$ 0		
Laredo Texas Hospital Co. LP	103,827	7	0.76	\$ 0		
AEP Electrical Transmission c	94,822	8	0.69	\$ 0		
AEP Texas Central Company	80,810	9	0.59	0	2	0.00
Cedro Hil Wind LLC.	76,881	10	0.56	0		
Calpine Natural Gas Co.				63,723	4	0.87
Chevron USA				51,507	5	0.71
Houston Exploration Co.				46,819	6	0.64
Killam Oil Ltd.				45,417	7	0.62
Bruni Mineral Trust #2				39,619	9	0.54
Columbus Energy Corp.				39,214	10	0.54
Total	\$ 1,817,157		13.23 %	\$ 820,189		11.23 %

(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
2002	28,997,816	28,997,816	27,063,356	93.33%	1,751,909	\$ 28,815,265	99.37%
2003	33,424,470	33,424,470	31,157,950	93.22%	2,053,682	\$ 33,211,632	99.36%
2004	34,939,359	34,939,359	33,245,779	95.15%	1,399,485	\$ 34,645,264	99.16%
2005	38,180,095	38,180,095	36,193,057	45.79%	1,671,615	\$ 37,864,672	99.17%
2006	42,345,265	42,345,265	40,748,991	45.79%	1,304,771	\$ 42,053,762	99.31%
2007	50,333,188	50,333,188	48,633,646	43.79%	1,381,911	\$ 50,015,558	99.37%
2008	51,718,832	51,718,832	50,091,111	43.79%	1,244,128	\$ 51,335,239	99.26%
2009	57,250,265	57,250,265	55,198,927	42.01%	1,500,978	\$ 56,699,905	99.04%
2010	56,835,964	56,835,964	55,942,335	98.43%	-	\$ 55,942,335	98.43%
2011	57,665,352	57,665,352	55,911,530	96.96%	-	\$ 55,911,530	96.96%

(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			
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	0	2,639,703	-	71,689,527	1.84%	323
2005	64,554,653	-	679,620	570,281	0	2,577,119	-	68,381,673	1.62%	298
2006	73,035,222	-	403,634	426,157	0	3,212,766	-	77,077,779	1.62%	325
2007	69,194,068	1,680,000	320,591	275,754	0	3,089,017	-	74,559,430	1.50%	305
2008	70,910,741	2,385,000	239,323	120,106	0	3,597,141	-	77,252,311	1.43%	309
2009	65,747,336	1,920,000	187,569	-	3,165,000	4,298,801	467,506	75,786,212	1.35%	302
2010	61,385,166	1,435,000	412,134	-	2,990,000	3,896,972	363,526	70,482,798	N/A	274
2011	64,548,926	920,000	304,027	-	2,800,000	3,954,781	254,531	72,782,265	N/A	276

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)

<u>Fiscal Year</u>	<u>Refunding Bonds</u>	<u>Limited Tax Bonds</u>	<u>Tax Notes</u>	<u>Certificates of Obligation</u>	<u>Less: Amounts Available in Debt Service Fund</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value¹ of Property</u>	<u>Percentage of Personal Income</u>	<u>Per Capita²</u>	
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	0	67,067	0.88%	1.73%	302.52	
2005	30,832	10,095	-	23,736	0	64,081	0.73%	1.52%	279.36	
2006	29,242	9,670	-	34,274	0	72,245	0.75%	1.51%	304.89	
2007	27,465	9,154	1,680	32,575	0.4	1,159	69,715	0.58%	1.41%	284.83
2008	32,210	7,155	2,408	31,522	0.4	700	72,596	0.59%	1.35%	290.22
2009	29,594	6,680	1,936	29,456		986	66,680	0.49%	1.19%	265.56
2010	27,356	6,190	1,445	27,828		1,868	60,952	0.45%	Not Available	236.62
2011	43,197	-	926	21,346		3,045	62,424	0.45%	Not Available	236.47

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, 2011
(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>
<u>Direct:</u>				
Webb County	30-Sep-11	\$ 64,549	100%	\$ 64,549
Total Direct		<u>64,549</u>		<u>64,549</u>
<u>Overlapping:</u>				
<u>Special Districts</u>				
Laredo Community College	31-Aug-11	169,351	100%	169,351
Total Special Districts		<u>169,351</u>		<u>169,351</u>
<u>City</u>				
City of Laredo	30-Sep-11	234,155	100%	234,155
City of Rio Bravo	30-Sep-11	-	100%	-
City of El Ceinizo	30-Sep-11	-		-
Total City		<u>234,155</u>		<u>234,155</u>
<u>School Districts</u>				
Laredo I.S.D.	31-Aug-11	210,439	100%	210,439
Mirando City I.S.D.	31-Aug-11	-	100%	-
United I.S.D.	31-Aug-11	280,651	100%	280,651
Webb Consolidated I.S.D.	31-Aug-11	2,461	100%	2,461
Total School Districts		<u>493,551</u>		<u>493,551</u>
Total Overlapping		<u>897,057</u>		<u>897,057</u>
Total Direct and Indirect Overlapping Debt		\$ <u>961,606</u>		\$ <u>961,606</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)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Debt limit 0.25	\$ 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	\$ 3,543,533
Total net applicable to limit	62,128	59,844	67,067	64,081	72,245	69,715	72,596	66,680	60,952	62,424
Legal debt margin	<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>	<u>\$ 3,481,109</u>
Total net debt applicable to the limit as a percentage of debt limit	3.80%	3.22%	3.44%	2.90%	2.95%	2.27%	2.32%	1.92%	1.76%	1.76%
Assessed Valuation of All Taxable Property						\$ 13,735,026				
Assessed Valuation of Real Property						14,174,131				
Debt Limit, 25% of Real Property Assessed Valuation						3,543,533				
Amount of Debt Applicable to Constitutional Debt Limit:										
Total Bonded Debt Applicable					65,469					
Less Debt Service Fund Balance					(3,045)	62,424				
Legal Debt Margin, Under Article 3, Section 52, of the Texas Constitution						<u>\$ 3,481,109</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	
2002	1,078	759	319	53	260	1.02
2003	1,139	918	221	64	0	3.43
2004	1,360	965	395	88	0	4.47
2005	1,423	985	438	118	0	3.70
2006	1,406	1,107	299	157	0	1.90
2007	1,447	1,372	75	228	0	0.33
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
2011	1,754	1,580	174	449	308	0.23

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

Fiscal Year	Population(1)	Personal Income (amount expressed in thousands)	Per Capita Personal income (2)	Median Age(1)	School Enrollment(3)	Unemployment Rate(2)
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	5,624,141	22,398	27.2	62,109	7.6
2010	257,590	Not available	Not available	27.3	65,526	8.8
2011	263,985	Not available	Not available	27.5	66,093	8.1

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, 2011

Employer	2011			2002		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
United Independent School District	6,179	1	2.34%	3,893	1	1.87%
Laredo Independent School District	4,500	2	1.70%	3,349	2	1.61%
City of Laredo	2,371	3	0.90%	2,080	3	1.00%
Laredo Sector Border Patrol	2,000	4	0.76%			
H.E.B. Grocery Store	1,552	5	0.59%	1,184	6	0.57%
Webb County	1,500	6	45.79%	1,270	5	0.61%
Laredo Medical Center	1,500	7	45.79%	2,000	4	0.96%
Texas A&M International University	1,215	8	43.79%	696	10	0.33%
McDonald's Restaurant	1,200	9	43.79%	1,113	8	0.53%
Walmart (3 locations)	937	10	42.01%	520	14	
Laredo Community College	902	11	0.34%	991	9	0.48%
Convergys	860	12	0.33%			0.00%
Doctor's Hospital	767	13	0.29%	672	11	0.32%
International Bank of Commerce	667	14	0.25%	500	15	0.24%
Stripes Convenience Stores	482	15	0.18%			
Laredo Entertainment Center	293	16	0.11%			
Falcon International Bank	280	17	0.11%			
Compass Bank (formerly LNB)	276	18	0.10%			
Border region MHMR	245	19	0.09%			
Target Greatland	221	20	0.08%			
U.S. Border Patrol				1,129	7	0.54%
APC Homemaker Services				652	12	0.31%
The Laredo National Bank				555	13	0.27%
US Dept of Treasury				446	17	0.21%
Laredo Medical Group				485	16	0.23%
Border Region MHMR				325	18	0.16%
Miracle Candle Co.				243	19	0.12%
Texas Mexican Railway Co.				230	20	0.11%
	27,947		229.36%	22,333		10.46%

(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									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Government	188	193	197	203	211	223	227	233	234	234
Justice System	301	324	338	336	343	367	381	424	419	421
Public Safety	137	139	140	137	136	156	158	164	178	172
Corrections and Rehabilitation	238	245	218	218	230	227	233	235	246	249
Health and Human Services	294	316	343	336	339	311	313	311	325	330
Community and Economic Development	33	36	22	23	32	44	44	48	48	46
Infrastructure and Environmental Services	96	103	108	105	113	109	107	107	105	104
Total	<u>1,287</u>	<u>1,356</u>	<u>1,366</u>	<u>1,358</u>	<u>1,404</u>	<u>1,437</u>	<u>1,463</u>	<u>1,522</u>	<u>1,555</u>	<u>1,556</u>

Source: Webb County Budget.

WEBB COUNTY, TEXAS
Operating Indicators by Function
Last Ten Fiscal Years

Function	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Assessor-Collector of Taxes										
Employees	40	39	39	39	43	46	46	48	47	48
Ad valorem assessments notices issued	129,412	140,513	146,431	152,888	156,303	163,065	167,327	168,764	171,218	169,145
Motor vehicles registrations	170,192	201,454	207,283	220,326	236,808	255,415	253,804	247,637	256,849	223,783
Number of entity collection contracts	6	6	6	6	6	6	6	6	6	6
County Clerk:										
Employees	16	16	16	16	17	17	17	17	17	18
Marriages Licenses	2,082	1,976	1,959	1,900	1,953	1,964	1,803	1,642	1,947	1,933
Civil Suits	256	214	144	171	207	338	326	165	123	238
Probate Cases	211	232	209	192	236	204	257	191	188	210
Criminal Cases	1,771	2,605	1,671	1,500	1,692	1,804	1,269	1,194	3,411	1,517
District Clerk:										
Employees	31	33	35	36	36	36	36	36	36	37
Civil Process Cases	3,578	3,767	4,029	3,976	4,227	4,328	4,051	3,940	4,235	4,249
Criminal Cases	698	948	831	876	978	878	835	1,342	1,245	1,079
Jurors	7,386	7,754	7,413	5,518	6,319	5,278	6,201	5,229	5,706	4,940
Justice of the Peace (6) **										
Employees	26	34	36	37	39	49	49	50	50	51
Cases	12,296	20,359	22,537	29,107	29,158	26,999	26,712	23,089	24,013	24,651
Sheriff:										
Employees	253	260	257	249	261	274	266	264	265	267
Daily Average in County jail	539	579	532	455	524	510	509	491	471	483
Persons booked	8,951	9,600	10,183	9,279	9,745	10,333	10,382	11,182	11,482	10,731
Civil process	4,096	3,622	4,472	4,753	4,500	4,914	4,761	4,955	4,751	4,047

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 Ten Fiscal Years

<u>Function</u>	<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>	<u>2011</u>
General Government										
Number of Buildings	4	8	9	9	10	10	10	10	11	11
Justice System										
Number of Buildings	5	5	5	5	5	6	6	6	7	7
Number of Courts	13	14	14	14	14	13	13	13	13	13
Public Safety										
Number of Buildings	2	2	2	2	2	2	2	3	3	3
Number of Vehicles	79	80	84	111	146	160	173	190	229	240
Corrections and Rehabilitation										
Number of Buildings	1	1	1	1	1	1	2	2	2	2
Number of Jails	1	1	1	1	1	1	1	1	1	1
Number of Juvenile Beds	24	24	26	26	26	26	32	36	36	36
Health and Human Services										
Number of Buildings	2	2	2	2	2	3	4	5	5	5
Community and Economic Development										
Number of Buildings	8	39	42	46	47	50	51	51	52	53
Infrastructure and Environmental Services										
Number of Buildings	16	10	10	10	10	10	10	10	10	10
Number of Bridges	50	50	50	50	50	50	50	50	50	50

Webb County, Texas
Water Utility Activity
Fiscal Year Ended September 30, 2011

		Gallons Pumped	Gallons Sold	Avg. Usage Active Meters	Avg. Water Charge for All Meters	Sales
October	2010	24,743,000	21,720,900	11,792	40.85	\$ 75,241
November	2010	22,260,000	24,204,200	12,861	44.50	83,319
December	2010	21,340,000	20,612,300	10,854	37.53	71,089
January	2011	26,009,000	18,085,400	9,569	33.17	62,784
February	2011	24,220,000	19,038,400	10,015	34.76	65,651
March	2011	23,730,000	23,131,400	12,104	41.53	79,379
April	2011	26,545,000	23,270,700	12,216	41.42	78,931
May	2011	26,330,000	25,424,600	13,339	45.15	86,221
June	2011	25,970,000	30,936,000	16,248	53.04	100,756
July	2011	27,990,000	24,860,400	13,482	44.91	82,699
August	2011	27,990,000	29,165,300	15,350	51.87	98,490
September	2011	27,322,000	33,676,900	17,894	59.81	112,385
Total		304,449,000	294,126,500			\$ 996,945

Gallon Consumption by Quarter						
Usage Groups	December	March	June	September	Total	% of Usage
Over 50,000	19,062,600	14,727,500	16,462,500	21,541,800	71,794,400	24.4
40,001 - 50,000	548,500	355,800	1,298,900	2,529,200	4,732,400	1.6
30,001 - 40,000	1,583,900	1,457,300	3,943,200	5,159,700	12,144,100	4.1
20,001 - 30,000	4,828,700	3,897,100	13,203,800	14,333,000	36,262,600	12.3
10,001 - 20,000	19,705,600	18,466,300	27,968,500	28,696,300	94,836,700	32.2
8,001 - 10,000	6,837,100	6,567,000	6,566,300	6,024,200	25,994,600	8.8
6,001 - 8,000	6,781,400	6,687,600	5,190,800	4,886,700	23,546,500	8.0
4,001 - 6,000	4,788,200	5,457,600	3,303,400	2,993,000	16,542,200	5.6
2,001 - 4,000	1,926,000	2,189,400	1,409,100	1,254,200	6,778,700	2.3
1 - 2,000	475,400	449,600	284,800	284,500	1,494,300	0.5
Zero Usage	0	0	0	0	0	0.0
Total Gallons	66,537,400	60,255,200	79,631,300	87,702,600	294,126,500	100.0

Sales by Quarter						
Usage Groups	December	March	June	September	Total	% of Sales
Over 50,000	\$ 74,392	\$ 57,725	\$ 65,439	\$ 84,870	\$ 282,426	28.3
40,001 - 50,000	1,865	1,136	4,002	7,929	14,931	1.5
30,001 - 40,000	4,947	4,607	12,029	15,770	37,353	3.7
20,001 - 30,000	14,807	11,813	39,934	43,243	109,797	11.0
10,001 - 20,000	60,694	57,014	85,961	88,117	291,786	29.3
8,001 - 10,000	21,672	20,795	20,770	19,074	82,311	8.3
6,001 - 8,000	21,951	21,658	16,813	15,807	76,230	7.6
4,001 - 6,000	16,102	18,353	11,122	10,045	55,622	5.6
2,001 - 4,000	7,323	8,298	5,389	4,798	25,808	2.6
1 - 2,000	4,698	4,653	2,977	2,882	15,210	1.5
Zero Usage	1,805	2,091	1,504	1,398	6,798	0.7
Adjustments	(605)	(329)	(33)	(359)	(1,409)	(0.1)
Total Sales	\$ 229,649	\$ 207,815	\$ 265,908	\$ 293,574	\$ 996,862	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 294.1 million gallons of water which were produced from 304.4 million gallons of raw water.

Accounts by community: Rio Bravo Water Accounts = 1,192 / Rio Bravo Wastewater Accounts = 1,177
 El Cenizo Water Accounts = 690 / El Cenizo Wastewater Accounts = 686

Source: Webb County Water Utility

Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

The Honorable County 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 (the "County"), as of and for the year ended September 30, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 22, 2012. 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 the County's 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 the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's 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 misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis.

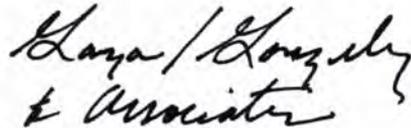
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. 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 the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters which we have reported to management of the County in a separate letter dated March 22, 2012.

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.

Handwritten signature in cursive script that reads "Hays/Houzely & Associates".

March 22, 2012

Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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 SINGLE AUDIT CIRCULAR

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

Compliance

We have audited the Webb County, Texas (the "County") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (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, 2011. The County's major federal and state programs are identified in the summary of auditor's 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 the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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 major federal and state program occurred. An audit includes examining, on a test basis, evidence about the County's 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 of the County's compliance with those requirements.

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San Antonio, TX 78215
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In our opinion, the County 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, 2011. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2011-III-A, 2011-III-B, 2011-III-C.

Internal Control Over Compliance

The management of the County 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 the County's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine the 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 the County's 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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2011-III-D to be material weaknesses.

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.



George Gonzalez
Accountant

March 22, 2012, except for additional audit work performed and described in Notes 6 to the Schedule of Expenditures of Federal Awards as to which the date is November 26, 2012.



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Webb County, Texas
Schedule of Expenditures of State Awards
for Year Ended September 30, 2011

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Cash Accrued Or (Deferred) Revenue At 10/01/2010</u>
* Community Justice Assistance Division			
Substance Abuse Felony Grant Period Ended 8/31/11	091-015	66,724	(11,379)
Substance Abuse Felony Grant Period Ended 8/31/12	091-015	57,921	
Community Corrections Grant Period Ended 8/31/11	-	313,929	(47,635)
Community Corrections Grant Period Ended 8/31/12	-	284,126	
Day Reporting Center Grant Period Ended 8/31/11	240-001	168,520	(29,411)
High/Medium Caseload Reduction Grant Period Ended 8/31/12		196,924	
Basic Supervision Grant Period Ended 8/31/11	240-0900	653,525	(102,730)
Basic Supervision Grant Period Ended 8/31/12	240-0900	618,638	
Treatment Incarceration Program - Assessment Intervention Program Grant Period Ended 8/31/11	240-009	205,692	(46,337)
Treatment Incarceration Program - Assessment Intervention Program Grant Period Ended 8/31/12	240-009	182,583	
Mentally Impaired Caseload Grant Period Ended 8/31/11	240-0013	54,064	(9,531)
Mentally Impaired Caseload Grant Period Ended 8/31/12	240-0013	55,087	
Total Community Justice Assistance Division			<u>(247,023)</u>
Texas Department of Transportation			
Formula Grants for Areas Other than Urbanized	51122F7037	257,948	26,095
Formula Grants for Areas Other than Urbanized	51222F7037	268,346	
Border Colonia Access Program - Rio Bravo Annex	8BCF5053	629,735	2,124
Border Colonia Access Program - Tanquecitos I & II	5BCF5029	1,286,728	26,609
Border Colonia Access Program - D-5 Acres	5BCF5030	241,083	
Border Colonia Access Program - Penitas	5BCF5031	1,127,320	29,314
Border Colonia Access Program - San Carlos 1 and 2	5BCF5032	1,442,002	
Border Colonia Access Program - Old Miwaukee	5BCF5033	423,786	2,353
Border Colonia Access Program - Ranchitos 359	5BCF5034	337,035	1,587
Border Colonia Access Program - Los Altos	5BCF5035	569,306	18,596
Total Texas Department of Transportation			<u>106,678</u>
* Texas Juvenile Probation Commission			
Border Project	TJPC-B-11-240	26,537	3,815
Border Project	TJPC-B-12-240	26,537	
Community Corrections Assistance	TJPC-Y-11-240	543,639	31,378
Progressive Sanctions ISJPO	TJPC-O-11-240	27,240	3,668

<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 9/30/2011</u>
1,365		51,707	61,721	
		14,481	6,288	(8,193)
		242,163	289,798	
		72,502	18,924	(53,578)
1,558		129,416	157,269	
		49,231	19,027	(30,204)
		423,009	525,739	
		249,228	131,152	(118,076)
		184,905	231,242	
		45,646	6,255	(39,391)
		42,776	52,307	
		13,772	6,254	(7,518)
<u>2,923</u>		<u>1,518,836</u>	<u>1,505,976</u>	<u>(256,960)</u>
		169,498	184,894	41,491
		82,221	17,551	17,551
		37,034	587,252	507,155
		21,343	13,150	2,725
		87,250	23,200	1,857
		3,380	74,616	16,680
		15,043	3,380	
		10,854	14,769	2,079
		36,024	11,138	1,871
		<u>462,647</u>	<u>23,444</u>	<u>6,016</u>
		<u>462,647</u>	<u>953,394</u>	<u>597,425</u>
		26,537	22,722	
		536,516	2,131	2,131
		27,240	505,138	
			23,572	

Texas Juvenile Probation Commission-Continued

Salary Adjustment	TJPC-Z-11-240	111,150	7,432
State Aid	TJPC-A-11-240	236,695	9,666
State Aid	TJPC-A-12-241	1,849,419	
Progressive Sanctions JPO	TJPC-F-11-240	232,566	34,913
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		(368,972)
Justice Benefits, Inc.	TJPC-E-12-240		
Commitment Reduction Program	TJPC-C-12-240	246,883	
ICBP Regional	TJPC-X-11-240	191,075	17,718
Diversionary Placement Fund	TJPC-H-11-240	421,187	31,560
Juvenile Justice Alternative Education Program	TJPC-P-10-240	18,770	17,143
Juvenile Justice Alternative Education Program	TJPC-P-11-240	18,770	54,905
Juvenile Justice Alternative Education Program	TJPC-P-12-240	18,770	

Total Juvenile Probation Commission (4,554,206)

Texas Automobile Theft Prevention Authority

Auto Theft Prevention Authority Fund	SA-T01-10057-10		6,545
Auto Theft Prevention Authority Fund	SA-T01-10057-11		3,304

Total Texas Automobile Theft Prevention Authority 9,849

Texas Department of Housing and Community Affairs

Housing Trust Fund Program - Veteran's Rental Assistance		250,000	17,767
			<u><u>17,767</u></u>

Texas Parks & Wildlife Department

Community Outdoor Outreach Program	52-000544.1	30,000	
Community Outdoor Outreach Program - Youth Posse	52-000487	49,610	12,344

Total Texas Parks & Wildlife 12,344

Texas State Comptroller

Senate Bill 55 Statewide Tobacco Education and Prevention	Pct. 1 FY 2010 Award		(68)
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct. 1 FY 2011 Award		
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct. 2 FY 2010 Award		(329)
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct. 2 FY 2011 Award		
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct. 3 FY 2010 Award		(986)
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct. 3 FY 2011 Award		

Total Texas State Comptroller (1,383)

Texas Task Force on Indigent Defense

FY2009 Multi-year Discretionary Grant	212-09-D16	405,637	68,772
FY2009 Multi-year Discretionary Grant	212-91-D16	405,637	

	109,633	102,201		
	264,369	254,703		
		132,880		132,880
	231,712	196,799		
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)
432		163,713		(205,691)
16		8,657		(205,050)
	209,486	191,768		
	301,820	270,260		
	17,143			
	449,036	418,226		24,095
		62,173		62,173
	<u>159,835</u>	<u>3,683,806</u>	<u>3,655,672</u>	<u>(4,955,867)</u>
		6,545		
	<u>28,751</u>	<u>34,543</u>		<u>9,095</u>
	<u>35,296</u>	<u>34,543</u>		<u>9,095</u>
	<u>101,059</u>	<u>83,796</u>		<u>504</u>
	<u>101,059</u>	<u>83,796</u>		<u>504</u>
	12,957	14,481		1,524
	<u>42,054</u>	<u>29,710</u>		
	<u>55,011</u>	<u>44,191</u>		<u>1,524</u>
	(68)			
	3,250	3,229		(21)
	(329)			
	3,000	1,786		(1,214)
	(986)			
	1,000			(1,000)
	<u>5,867</u>	<u>5,015</u>		<u>(2,235)</u>
	68,772			
	113,278	161,454		48,176

FY2008 Formula Grant Program	212-11-240	109,174	
Equalization Disbursement	-	567,255	<u>(171,413)</u>
Total Texas Task Force on Indigent Defense			<u>(102,641)</u>
Texas Secretary of State			
General HAVA Compliance	78715	43,194	<u></u>
Total Texas Secretary of State			<u></u>
Office of Attorney General			
Title IV-D Automated Information Contract	09-C0078	33,551	(66,964)
Sheriff's Department - Other Victim Assistance Grant	1017011	50,000	3,313
Sheriff's Department - Other Victim Assistance Grant	1227149	42,000	
Texas VINE	1121797	30,710	2,559
Texas VINE	1225358	30,710	<u></u>
Total Office of Attorney General			<u>(61,092)</u>
Texas Department of Public Safety			
Passed through Texas Border Sheriff's Coalition			
Local Border Security Program FY10/11 (LBSP-11)	LBSP-10/11 (Webb)	496,052	<u></u>
Total Texas Department of Public Safety			<u></u>
Office of the Governor			
Operation Linebacker	2010-DD-BX-0484	252,650	
Passed through El Paso District Attorney's Office			
Border Prosecutor Initiative	CH-10-A10-2283701	335,327	<u>42,002</u>
Total Office of the Governor			<u>42,002</u>
Criminal Justice Division			
406th District Court Drug Court Program	2056402	222,359	51,548
406th District Court Drug Court Program	2056403	242,094	10,662
406th District Court Drug Court Program	2056404	242,094	<u></u>
Total Criminal Justice Division			<u>62,210</u>
Total State Financial Assistance			<u>(4,715,495)</u>

Notes to Schedule Of Expenditures of State Awards

This schedule is prepared using the modified accrual basis.

* Major Program

		109,174	109,174	
			134,643	(36,770)
		<u>291,224</u>	<u>405,271</u>	<u>11,406</u>
			5,790	5,790
			<u>5,790</u>	<u>5,790</u>
		445		(67,409)
		39,334	41,561	5,540
			3,516	3,516
		30,710	28,151	
			2,559	2,559
		<u>70,489</u>	<u>75,787</u>	<u>(55,794)</u>
		859	491,828	490,969
		<u>859</u>	<u>491,828</u>	<u>490,969</u>
			132,500	132,500
		133,998	171,207	79,211
		<u>133,998</u>	<u>303,707</u>	<u>211,711</u>
		51,548		
		198,906	220,889	32,645
			11,880	11,880
		<u>250,454</u>	<u>232,769</u>	<u>44,525</u>
<u>2,923</u>	<u>159,835</u>	<u>6,609,546</u>	<u>7,797,738</u>	<u>(3,897,907)</u>

Webb County, Texas
Schedule of Expenditures of Federal Awards
for Year Ended September 30, 2011

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	06CH0929/44	8,328,031
* Head Start Program	93.600	06CH0929/45	8,245,512
* Head Start Program	93.600	06CH0929/46	9,603,532
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 - Expansion	93.708	06SH0929/02	477,360
Head Start Program - ARRA - Early Head Start	93.709	06SA0929/01	707,760
* Head Start Program - ARRA - Early Head Start	93.709	06SA0929/02	907,200
Passed Through Substance Abuse and Mental Health Services Administration			
406th Drug Court Expansion & Enhancement Project	93.243	1H79TI021570-01	300,000
406th Drug Court Expansion & Enhancement Project	93.243	5H79TI021570-02	364,806
Passed Through Texas Department Of Housing and Community Affairs			
* Low-Income Home Energy Assistance (CEAP)	93.568	58100000834	2,415,226
Low-Income Home Energy Assistance (WAP)	93.568	81100000924	430,901
Community Services Block Grant	93.569	61100000882	550,379
Community Services Block Grant	93.569	6110001147	538,177
Community Services Block Grant - ARRA Funds	93.571	11090000568	869,850
Passed Through Texas Department Of Aging and Disability Services			
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	113,700
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			
EDI Special Project Grant	14.251	B-09-SP-TX-0481	190,000
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 Agriculture			
* Community Development Block Grants/State's Program	14.228	728023	1,249,613
* Community Development Block Grants/State's Program	14.228	729145	500,000
* Community Development Block Grants/State's Program ARRA	14.255	R729700A	407,850
* Community Development Block Grants/State's Program	14.255	R729700B	123,192
* Community Development Block Grants/State's Program	14.228	710075	500,000
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			

The accompanying notes are an integral part of the schedule.

Cash/ Accrued Or (Deferred) 10/01/2010	Beginning Balance Adjustment	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2011
158,124		158,124		
431,758		7,926,052	7,507,963	13,669
		584,181	752,240	168,059
19,092		19,092		
17,304		17,304		
		361,988	441,437	79,449
326,852		326,852		
		783,691	888,176	104,485
96,115		96,115		
		293,031	345,015	51,984
242,428			158,251	400,679
18,720		18,720		
119,703		201,008	81,305	
			298,284	298,284
77,268		77,268		
(26,564)	(26,564)	414,521	373,078	(94,571)
49,425		49,425		
		49,667	97,670	48,003
5,270		6,060	12,245	11,455
<u>1,535,495</u>	<u>(26,564)</u>	<u>11,383,099</u>	<u>10,955,664</u>	<u>1,081,496</u>
		904	36,554	35,650
16,854		36,145	19,291	
169,506	3,274	301,509	191,133	62,404
22,286			36,668	58,954
27,382		80,095	368,699	315,986
324			116,659	116,983
			6,625	6,625
128,887		126,761		2,126
280,985	(122,349)	158,636		
116,670		203,688	92,323	5,305
<u>28,365</u>		<u>131,961</u>	<u>108,606</u>	<u>5,010</u>
<u>791,259</u>	<u>(119,075)</u>	<u>1,039,699</u>	<u>976,558</u>	<u>609,043</u>

Webb County, Texas
Schedule of Expenditures of Federal Awards
for Year Ended September 30, 2011

Federal Grantor/Pass Through Grantor Title	Federal CFDA Number	Pass Through Grantor's Number	Program Or Award Amount
U.S Department of Agriculture			
Passed Through Rural Development:			
Housing Preservation Grant	10.433		100,000
Passed Through Texas Department of Agriculture			
Child and Adult Care Food Program	10.558	TX-2400001	910,189
Total U.S. Department Of Agriculture			
U.S. Department Of Justice			
Criminal Justice Discretionary Grant Program	16.579		233,092
Criminal Justice Discretionary Grant Program	16.579		255,970
Criminal Justice Discretionary Grant Program	16.579		477,046
Equitable Sharing Program-County Attorney	16.922		
* Equitable Sharing Program-District Attorney	16.922		
* Equitable Sharing Program-Sheriff	16.922		
Equitable Sharing Program-Constable Pct. 4	16.922		
Office Of Justice Programs, (BulletProof Vest Partnership)	16.607		7,664
Office Of Justice Programs, (BulletProof Vest Partnership)	16.607		20,757
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
National PAL 2010-12 Mentoring Program-NPMTX337	16.726	2010-JU-FX-0025	30,000
Passed Through Criminal Justice Division Of The State Of Texas:			
Juvenile Accountability Incentive Block Grant	16.523	JB-05-J20-13831-12	20,730
Juvenile Accountability Incentive Block Grant	16.523	JB-05-J20-13831-13	21,246
Edward Byrne Memorial Justice Assistance Grant Prg(Operation Border Star)	16.738	DS-08-A10-19790-03	202,020
* Edward Byrne Memorial Justice Assistance Grant Prg(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
* Edward Byrne Memorial Justice Assistance Grant Program	16.738	2381801	13,000
Violence Against Women Formula Grant (SA,DV, & Stalking Lia Office)	16.588	WF-09-V30-21290-01	39,289
Violence Against Women Formula Grant (SA,DV, & Stalking Lia Office)	16.588	WF-09-V30-21290-02	36,755
Violence Against Women Formula Grant (SA,DV, & Stalking Lia Office)	16.588	WF-09-V30-21290-03	68,515
VAWA - Domestic Violence 2011 Grant (ARRA)	16.588	2528201	57,475
* 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
Passed Through City of Laredo			
Criminal Justice Discretionary Grant Program	16.579	G10SS0001A	144,513
Criminal Justice Discretionary Grant Program	16.579	G11SS0001A	138,338
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	16.579	2010-DJ-BX-0494	71,302
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			

The accompanying notes are an integral part of the schedule.

Cash/ Accrued Or (Deferred) 10/01/2010	Beginning Balance Adjustment	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2011
101,425	(19,270)	943,001	921,103	60,257
<u>101,425</u>	<u>(19,270)</u>	<u>943,001</u>	<u>921,103</u>	<u>60,257</u>
100,998		100,998		
121,123		121,123		
		217,249	477,046	259,797
		22,476		(22,476)
(880,809)		1,645,043	1,123,154	(1,402,698)
(314,236)		417,591	594,930	(136,897)
(4,009)		5		(4,014)
4,003		4,003		
		9,236	9,236	
37,625		402,038	385,439	21,026
4,759		53,834	52,170	3,095
3,148		10,400	7,252	
		6,400	8,975	2,575
		20,693	20,693	
			705	705
26,151		26,151		
		174,601	195,919	21,318
26,568		275,135	270,411	21,844
			13,000	13,000
2,138		2,138		
		36,327	36,327	
			2,941	2,941
			44,821	44,821
142,046		365,652	223,606	
24,310		194,699	170,389	
270,511		270,511		
40,985		60,018	30,054	11,021
			68,846	68,846
		29,778	30,345	567
48,916		49,095	179	
		15,058	69,774	54,716
40,434		40,434		
			5,650	5,650
<u>(305,339)</u>		<u>4,570,687</u>	<u>3,841,862</u>	<u>(1,034,163)</u>

Webb County, Texas
Schedule of Expenditures of Federal Awards
for Year Ended September 30, 2011

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Program Or Award Amount</u>
U.S. Federal Emergency Management Agency			
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
Total U. S. Federal Emergency Management Agency			
U.S. Department of Energy			
Passed Through Texas Comptroller of Public Accounts			
Energy Efficiency and Conservation Block Grant - ARRA	81.128	CS0348	57,576
Passed Through Texas Department Of Housing And Community Affairs			
Weatherization Assistance for Low-Income Persons	81.042	56100000955	48,911
Weatherization Assistance for Low-Income Persons	81.042	16090000682	2,426,010
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	321,849
* Mangana Hein Road - ARRA Funds	20.205	CSJ#0922-33-124	1,934,286
* Espejo-Molina Road - ARRA Funds	20.205	CSJ#0922-33-123	480,771
* Loop 20 Stimulus Initiative	20.205	0086-14-051	3,209,337
Formula Grants for Areas Other than Urbanized	20.509	51922F7169	294,348
Formula Grants for Areas Other than Urbanized	20.513	51922F7224	74,171
Formula Grants for Areas Other than Urbanized	20.509	51022F7174	78,497
Formula Grants for Areas Other than Urbanized	20.509	51022F7225	353,809
Formula Grants for Areas Other than Urbanized	20.513	51022F7277	68,995
Formula Grants for Areas Other than Urbanized	20.509	51122F7212	355,910
Formula Grants for Areas Other than Urbanized	20.513	51122F7260	22,716
Formula Grants for Areas Other than Urbanized	20.500	51122F7170	267,000
Formula Grants for Areas Other than Urbanized - ARRA	20.509	51922F7307	567,000
Total U. S. Department Of Transportation			
U.S. Department of Homeland Security			
Staffing for Adequate Fire and Emergency Response	97.044	EMW-2010-FF-00578	256,580
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 (CCP 2009)	97.053	2009-SS-T9-0064	15,374
Homeland Security Grant Program (CCP 2010)	97.053	2010-SS-T0-0008	13,277
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 (OSG 2010)	97.067	2010-SS-T0-0008	2,831,537
Total U.S. Department of Homeland Security			

The accompanying notes are an integral part of the schedule.

Cash/ Accrued Or (Deferred) 10/01/2010	Beginning Balance Adjustment	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2011
(556)		(556)		
18,768		92,143	75,265	1,890
18,212		91,587	75,265	1,890
			46,480	46,480
1,976		1,976		
164,482	(2,310)	162,172		
166,458	(2,310)	164,148	46,480	46,480
		287,734	302,591	14,857
		1,730,154	1,925,634	195,480
		461,212	464,637	3,425
			496,249	496,249
71,453		71,453		
7,198		7,198		
		77,007	77,007	
12,302		160,698	210,966	62,570
		63,816	68,995	5,179
			27,768	27,768
5,318		5,318		
96,271		2,864,590	3,573,847	805,528
		8,171	8,171	
		600	6,478	5,878
9,438		430,301	420,863	
68,765		1,021,692	1,110,560	157,633
78,203		1,460,764	1,546,072	163,511

Webb County, Texas
Schedule of Expenditures of Federal Awards
for Year Ended September 30, 2011

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Program Or Award Amount</u>
Texas Secretary of State			
General HAVA Compliance	90.401	78715	820,678
Total Texas Secretary of State			
U.S. Department of Treasury			
* Treasury Forfeiture Fund Program-Constable Pct. 1	21.000		
* Treasury Forfeiture Fund Program-District Attorney	21.000		
* Treasury Forfeiture Fund Program-Sheriff	21.000		
Total U.S. Department of Treasury			
Total Federal Financial Assistance			

The accompanying notes are an integral part of the schedule.

Cash/ Accrued Or (Deferred) 10/01/2010	Beginning Balance Adjustment	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2011
			110,010	110,010
			<u>110,010</u>	<u>110,010</u>
(284)		1,081	1,280	(85)
(56,949)		45,616	102,565	
<u>(1,074,357)</u>		<u>871,138</u>	<u>1,229,513</u>	<u>(715,982)</u>
<u>(1,131,590)</u>		<u>917,835</u>	<u>1,333,358</u>	<u>(716,067)</u>
<u>1,350,394</u>	<u>(167,219)</u>	<u>23,435,410</u>	<u>23,380,220</u>	<u>1,127,985</u>

WEBB COUNTY, Texas
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2011

1. The reports pertaining for all Federal programs, the Webb County (the County) generally uses special revenue funds to account for resources restricted to specific purposes by grantors.
2. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The special revenue funds are Governmental Fund types which are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities and the fund balance are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

The modified accrual basis of accounting is used for the Governmental Fund types. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

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

3. The period of availability for federal grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal project period is extended 30 days beyond the federal project period ending date, in accordance with provisions in Section H, Period of Availability of Federal Funds, Part 3, OMB Circular A-133 Compliance Statement.
4. The County is subject to audits of federal and state financial assistance. The notes to the financial statements disclose various contingencies for disallowed grant costs and Forfeited Grant Proceeds.
5. In October 2012 the U.S Department of Justice (USDOJ) conducted a review of the Office of the District Attorney for the 49th Judicial District of Texas (the County) use of federal equitable shared funds. Based on this review the USDOJ determined that the County had paid a total of \$1,820,212 for salaries and benefits and overtime for non-sworn law enforcement personnel from 2001 to 2012 for a total of \$1,820,212. Impermissible costs of \$102,565 corresponding to fiscal year 2011 are included as expenditures in the Schedule of Expenditures of Federal Awards. Since such use of funds were determined to be impermissible, the USDOJ required the County to reimburse a total \$662,542. The County reimbursed USDOJ in October and November 2012. In addition, \$1,157,670 in funds approved and due to the County as of October 22, 2012 will not be paid to the County and will be retained by USDOJ.
6. The accompanying Single Audit Report was reissued to include the results of additional audit work performed on the followings federal programs:
 - 16.922 – Equitable Sharing Program
 - 21.000 – Treasury Forfeiture Fund

Additional audit testing on these grants was performed and completed which resulted in the dual dating of the audit report.

7. Major programs are noted in the Schedule of Expenditures of Federal Awards with an asterisk (*).

WEBB COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED SEPTEMBER 30, 2011

SECTION I --- SUMMARY OF AUDITORS' RESULTS

Financial Statements			
Type of auditor's report issued: Unqualified			
Internal control over financial reporting: Material weakness (es) identified?	___ Yes	_X_ No	
Significant deficiencies identified not considered to be material weaknesses?	___ Yes	_X_ None Reported	
Noncompliance material to financial statements noted?	___ Yes	_X_ No	

Federal and State Awards			
Internal control over major programs: Material weakness (es) identified?	_X_ Yes	___ No	
Significant deficiencies identified not considered to be material weaknesses?	___ Yes	_X_ None Reported	
Type of auditor's report issued on compliance for major programs	Unqualified		
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section. 510(a) and the State Single Audit Circular?	_X_ Yes	___ No	

Identification of Major Programs		
CFDA Numbers(s)	Name of Federal Program or Cluster	
14.228 14.255	CDBG -- State administered CDBG Cluster	
16.738 16.803	JAG -- Program Cluster	
16.809	State and Local Law Enforcement Assistance Program -- ARRA	

(Continued)

WEBB COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED SEPTEMBER 30, 2011

SECTION I --- SUMMARY OF AUDITORS' RESULTS (Continued)

Identification of Major Programs		
CFDA Numbers(s)	Name of Federal Program or Cluster	
20.205	Highway Planning and Construction Cluster	
93.568	Low-Income Home Energy Assistance Program (CEAP)	
93.600 93.708 93.709	Head Start Cluster	
16.922 21.000	Equitable Sharing Program Treasury Forfeiture Fund	
Name of State Program or Cluster		
Texas Department of Criminal Justice – Community Justice Assistance Division Grants		
Texas Juvenile Probation Commission Grants		
Dollar threshold used to distinguish between Type A and Type B programs:	Federal State	\$701,412 \$300,000
Auditee qualified as low-risk auditee?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

SECTION II --- FINANCIAL STATEMENT FINDINGS

There were no findings required to be reported.

WEBB COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2011

SECTION III --- FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

2011-III-A – Noncompliance with Prevailing Wage Laws (Local Government Code Chapter 2258)/CFDA #16.922 and CFDA #21.000

Criteria and Condition: The Equitable sharing program funds are “subject to laws, rules, regulations and orders of the State or local jurisdiction” (Per *Guide to Equitable Sharing for State and Local Law enforcement Agencies*, April 2009, page 16, Item A). Local Government Code Chapter 2258 requires that “not less than the general prevailing rate of per diem wages for work of a similar character in the locality in which the work is performed; and (2) not less than the general prevailing rate of per diem wages for legal holiday and overtime work.”

Four (4) of four (4) construction contracts and bids selected for testing did not indicate that prevailing wages were required to be paid nor included the survey of prevailing wages required by State law.

Questioned Costs: None.

Context: The County utilized program funds for various construction/building improvement projects. The construction projects appear to be for permissible activities of the program.

Cause: County personnel were not aware that the prevailing wage state laws applied to this program.

Effect: The County did not comply with Local Government Code Chapter 2258.

Views of Responsible Officials and Planned Corrective Action: This is to be provided under separate cover by Webb County.

2011-III-B – Payments for undercover operations/CFDA #16.922 and CFDA 21.000

Criteria and Condition: The use of “buy”, or “flash,” money for law enforcement investigations is a permissible use of the Equitable Sharing Program. The Equitable Sharing guide provides for the following components of internal control: “the Agency head must authorize all expenditures from the federal sharing account,” and, “obtain approval for expenditures from the governing body.”

Per the Sheriff’s Office Finance Director as to the documentation requirements, a “Cash Expenditure Report” form is used by the County to support such payments. The form format provides space for documenting: the requesting Officer, the amount requested, the purpose of the request, and a supervisory signature, etc.

In the current year, a check dated August 11, 2011 for \$10,000 was issued. The payee was the Sheriff’s Office Finance Director. The only supporting documentation provided for our review was a form titled “General Purpose Request for Payment” signed only by the Sheriff’s Office Finance Director. No Cash Expenditure form (s) was provided for our review.

WEBB COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2011

Questioned Costs: \$10,000

Context: The Sheriff's office budget for the current year for investigation expenditures was \$19,200. The Annual Certification Report included: \$10,000 as the total spent on informants, "buy money," and rewards.

Cause: The nature of transaction provide for the misconception that little or no documentation is required.

Effect: We were unable to determine if funds were used for permissible uses.

Views of Responsible Officials and Planned Corrective Action: This is to be provided under separate cover by Webb County.

2011-IIIC – Lobbying Activities/CFDA #16.922 and CFDA #21.000

Criteria and Condition: The *Guide to Equitable Sharing for State and Local Law enforcement Agencies*, states that funds shall be used for law enforcement purposes.

On February 1, 2011, the County entered into an agreement with a consultant for a period of six (6) months for \$23,940. Based on the agreement, the services to be provided included:

- "evaluate proposed and/or pending legislation and rules at the state level and formulate recommendations for contingency plans should said legislation become policy".
- "Evaluate and/or pending legislation and rules at the federal level".
- "monitor law enforcement funding and infrastructure funding proposed by any and all new Federal Stimulus Bills".
- "Facilitate and arrange meetings between State and Federal legislators and Webb County Sheriff to discuss pending and proposed legislation".
- One of the Consultant's invoice reviewed dated April 2011 described the services provided as "negotiate amendments to forfeiture fund legislation".

Based on the above descriptions, the agreement and the invoices appear to include lobbying services which appear to be impermissible.

Questioned Costs: \$23,940

Context: The Annual Certification Report included "Law Enforcement Consultants, Architects for Jail Project, and Jail Intel Consultant work" for a total of \$146,433.

Cause: Sheriff's Office understanding of the services provided under this agreement do not constitute lobbying activities.

Effect: We were unable to determine if funds were used for permissible law enforcement purposes.

WEBB COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2011

Views of Responsible Officials and Planned Corrective Action: This is be provided under separate cover by Webb County.

2011-III-D – Expenditure authorization, approval, and documentation/CFDA #16.922 and CFDA #21.000.

Criteria and Condition: The Equitable sharing program funds are “subject to laws, rules, regulations and orders of the State or local jurisdiction” (Per *Guide to Equitable Sharing for State and Local Law Enforcement Agencies* (the Guide) April 2009, page 16, Item A). The Guide provides for the following procedures as part of internal control: “the Agency head must authorize all expenditures from the federal sharing account,” (Guide Page 26, item 6) and, “obtain approval for expenditures from the governing body” (Guide page 27, item 9).

Internal control provides that sufficient documented evidence is maintained to substantiate that funds are spent on allowable (permissible) activities.

We tested twenty-two (22) non-payroll transactions from the Sheriff's Office Federal Forfeiture Fund. We noted the following control deficiencies over compliance with the requirements of laws and regulations for the Equitable Sharing Program and the Treasury Forfeiture Funds:

- The Sheriff's signature is not noted in purchase requisitions, purchase orders, or contracts reviewed.
- Approval of the Commissioner's Court was not obtained for five (5) of the transactions selected. In some instances items were presented to Commissioner's Court for information purposes and not for approval.
- Two transactions were noted where payments for services were made before the service was provided. One transaction was a prepayment of office space lease for \$26,400. The other was a prepayment for online public service announcements.
- One instance was noted where monthly payments to a consultant for \$6,300 (total \$25,200) were made solely on the monthly rate noted in the contract and not based on actual services provided as documented in an invoice.

Questioned Costs: None.

Context: Total expenditures reported in the Office of the Sheriff Annual Certification Report were \$594,930.53 Department of Justice; and \$1,229,609.79 Treasury Forfeiture Funds. A total of \$1,824,540 was recorded in the County's Federal Forfeiture Fund.

Cause: The County's various Departments do not appear to be familiar with the Department of Justice *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*. Also, the Sheriff's Office Finance Director's understanding is that “the [County Commissioners] Court has no authority over the Sheriff's forfeiture funds. This was communicated to us and noted in communications from the Sheriff's Office to the County Auditor's Office.

WEBB COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2011

Effect: Expenditures are incurred without the formal authorization of the Sheriff and approval of the Commissioners Court or insufficiently documented increasing the risk that funds could be spent on impermissible uses or used without adherence to State and local laws and regulations and/or policies.

Recommendation

We recommend the following to strengthen internal control over compliance with laws and regulations and County policies:

- All purchase requisitions be authorized the Sheriff.
- All County departments involved in the expenditure of federal forfeiture funds should receive training and become familiar with the *Guide to Equitable Sharing for State and Local Law enforcement Agencies*.
- All expenditures should be adequately documented. All vendors and consultants should be required to provide invoices with sufficient detail of the goods or services provided. Prepayments should not be permitted.
- All expenditures should be presented to Commissioner's Court for approval prior to the payment of goods or services.

Views of Responsible Officials and Planned Corrective Action: This is to be provided under separate cover by Webb County.

WEBB COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2011

Finding 2010-01 – 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 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.

WEBB COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2011

Status: In Progress.

Webb County and the Webb County Community Action Agency (WCCAA) are continuing to cooperate with the FBI with the ongoing investigation. On January 20, 2011, the Department of Energy - Weatherization Assistance for Low-Income Persons — ARRA Grant No. 16090000682 was de-obligated by the Texas Department of Housing and Community Affairs (TDHCA). The WCCAA has addressed outstanding TDHCA Monitoring Reports that required WCCAA responses. These TDFICA Monitoring Reports are dated December 7, 2010 and January 19, 2011. All disallowed and questioned costs that have been converted to disallowed costs identified in these monitoring reports have been approved for reimbursement to the TDHCA by the Webb County Commissioner's Court. The WCCAA and County Auditor are currently coordinating with the TDHCA to officially close-out this grant.

Finding 2010-02 – 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 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.

WEBB COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2011

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.

Status: In Progress.

The Webb County Community Action Agency (WCCAA) Low-income Home Energy Assistance (LIHEAP) Program was suspended at the time of the de-obligation of the Weatherization Assistance for Low-Income Persons - ARRA Grant No. 16090000682 on January 20, 2011 and the de-obligation of the Department of Energy - Weatherization Assistance for Low-Income Persons — Grant No. 56100000955 on January 26, 2011. The new management of the WCCAA has addressed outstanding TDHCA Monitoring Reports that required WCCAA responses. The TDHCA Monitoring Reports are dated December 7, 2010 and January 19, 2011. Since the dates of de-obligation and suspension of the aforementioned programs, the WCCAA LIHEAP program activities have ceased.

Finding 2010-03 – 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 control structure of the County with regards to the three programs identified above which were administered under the Webb County Community Action Agency department.

WEBB COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2011

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.

Status: Resolved.

The new management of the Webb County Community Action Agency (WCCAA) has implemented and is enforcing effective internal controls that comply with applicable laws and regulations as they relate to federally funded grants. A WCCAA Corrective Action Plan has been submitted and approved by the TDHCA and subsequently adopted by the Webb County Commissioner's Court. The WCCAA Corrective Action Plan has been implemented with successful results. On February 1, 2012, the TDHCA issued a CSBG Monitoring Report based on a monitoring of the FY 2011 CSBG Program on November 28, 2011 — December 3, 2011. The report did not identify any internal control issues and noted only minor findings and recommendations.



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