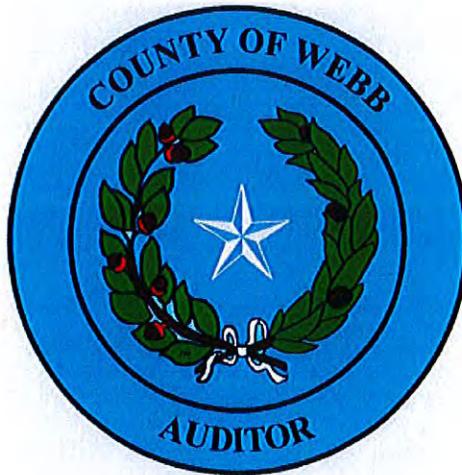


COMPREHENSIVE ANNUAL FINANCIAL REPORT

Webb County, Texas
For the Fiscal Year Ended September 30, 2014



Leo Flores
Webb County Auditor

**Comprehensive Annual Financial Report
of Webb County, Texas
For The Fiscal Year Ended, September 30, 2014**

TABLE OF CONTENTS

INTRODUCTORY SECTION

Auditor's Letter of Transmittal.....	v
Certificate of Achievement.....	x
Organizational Chart.....	xi
Directory of Officials.....	xii
Webb County's Business Barometer.....	xiii

FINANCIAL SECTION - AUDITED FINANCIAL STATEMENTS

Independent Auditors' Report.....	1
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Management's Discussion and Analysis	5
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Basic Financial Statements:

Government-wide Financial Statements:

Statement of Net Position	21
Statement of Activities	22

Fund Financial Statements:

Balance Sheet - Governmental Funds	24
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	25
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	26
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	27
Statement of Net Position - Proprietary Funds	28
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds.....	30
Statement of Cash Flows - Proprietary Funds	31
Statement of Fiduciary Net Position - Fiduciary Funds	32
Statement of Changes in Fiduciary Net Position - Fiduciary Funds	33

Notes to the Financial Statements:

I Summary of Significant Accounting Policies.....	35
A. Reporting Entity.....	35
B. Government-Wide And Fund Financial Statements.....	36
C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation.....	38
D. Assets, Liabilities and Fund Equity.....	42
II Reconciliation of Government-Wide and Fund Financial Statements.....	51
A. Explanation of certain differences between Proprietary Fund Statement of Net Position and the Government-Wide Statements of Net Position.....	51

TABLE OF CONTENTS

III Stewardship, Compliance and Accountability.....	52
A. Deficit Fund Equity.....	52
IV Detailed Notes on All Funds.....	53
A. Cash and Cash Equivalents, Investments, and Bank Overdraft.....	53
B. Taxes and Other Receivables.....	57
C. Capital Assets.....	59
D. Accounts Payable and Accrued Expenses.....	61
E. Interfund Receivables, Payables, and Transfers.....	61
F. Leases.....	63
G. Long-Term Debt.....	64
H. Current Refunding.....	70
I. Bonds Defeased - Defeasance of Debt.....	70
V Other Information.....	71
A. Property Taxes.....	71
B. Debt Limit.....	72
C. Compensated Absences.....	72
D. Retirement Plan.....	73
E. Deferred Compensation.....	76
F. Risk Management.....	76
G. Commitments and Contingencies.....	78
H. General Fund - Federal/State Revenue Source.....	79
I. Other Post Retirement Health Care Benefits.....	80
J. Implementation of New Accounting Pronouncements.....	86
K. Subsequent Events.....	86
 Required Supplementary Information:	
Budgetary Comparison Schedule - General Fund (Budget Basis).....	87
Required Supplementary Information - Retirement Plan and Post Retirement Health Care Benefits.....	92
 Other Supplementary Information:	
Budgetary Comparison Schedule Detail (Schedule of Revenues) - General Fund.....	96
Budgetary Comparison Schedule Detail (Schedule of Expenditures) - General Fund.....	97
Combining and Individual Fund Statements and Schedules:	
Combining Balance Sheet - Nonmajor Governmental Funds - Summary.....	122
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds - Summary	123
Combining Balance Sheet - Nonmajor Governmental Funds - Special Revenues.....	138
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds - Special Revenues.....	159
Webb County Clerk Archive.....	180
Hotel/Motel Occupancy Tax.....	181
Webb County Records Management And Preservation	182
Webb County District Clerk Preservation	183
Webb County Clerk Records Management And Preservation	184
Road and Bridge	185
Tax Assessor/Collector Vehicle Inventory Tax.....	186
Justice Court Technology	187
Election Contract Services	188
District Attorney Hot Check Fee	189

TABLE OF CONTENTS

Juvenile Case Manager.....	190
Courthouse Security Fees	191
J.P. Courthouse Security	192
Laredo Webb County Child Welfare Unit	193
Inmate Commissary Sales Commission	194
Child Abuse Prevention Fund.....	195
Court Initiated Guardianship.....	196
Cost Recovery Fee.....	197
County Health Care District.....	198
RHP 20 Anchor	199
Housing Finance Corporation.....	200
Combining Balance Sheet - Webb County Officials Cluster Forfeiture Funds.....	201
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Webb County Officials Cluster Forfeiture Funds.....	205
Sheriff Treasury Federal Forfeiture	209
District Attorney Treasury Federal Forfeiture.....	210
District Attorney Forfeiture/Gambling	211
Sheriff Forfeiture/Gambling	212
District Attorney Justice Federal Forfeiture	213
County Attorney Federal Forfeiture	214
Constable Precinct 1 Federal Forfeiture	215
Constable Precinct 4 Federal Forfeiture	216
Sheriff Justice Federal Forfeiture	217
District Attorney State Forfeiture	218
County Attorney State Forfeiture.....	219
Constable Precinct 1 State Forfeiture	220
Sheriff State Forfeiture.....	221
Constable Precinct 2 State Forfeiture	222
Constable Pct. 4 State Forfeiture.....	223
Combining Balance Sheet - Nonmajor Governmental Funds - Capital Projects.....	229
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds - Capital Projects.....	234
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Fund - Debt Service.....	240
Combining Statement of Net Position - Internal Service Funds	242
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds	243
Combining Statement of Cash Flows - Internal Service Funds	244
Statement of Fiduciary Net Position - Fiduciary Funds - Permanent and Available Trust Funds	246
Statement of Changes in Fiduciary Net Position - Fiduciary Funds - Permanent and Available Trust Funds.....	247
Combining Statement of Fiduciary Assets and Liabilities - Agency Funds	248
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	251
Capital Assets Used in the Operation of Governmental Funds:	
Comparative Schedules by Source	254
Schedules by Function and Activity	255
Schedule of Changes by Function and Activity	266

TABLE OF CONTENTS

STATISTICAL SECTION

Net Position by Component	278
Changes in Net Position	279
Governmental Activities Tax Revenues by Source.....	280
Fund Balances of Governmental Funds.....	281
Changes in Fund Balances of Governmental Funds.....	282
Assessed Value and Estimated Actual Value of Taxable Property.....	283
Property Tax Rates - Direct and Overlapping Governments.....	284
Principal Property Taxpayers.....	285
Property Tax Levies and Collections.....	286
Ratios of Outstanding Debt by Type.....	287
Ratios of General Bonded Debt Outstanding.....	288
Direct and Overlapping Governmental Activities Debt.....	289
Legal Debt Margin Information.....	290
Pledge-Revenue Coverage.....	291
Demographic and Economic Statistics.....	292
Principal Employers.....	293
Full-time Equivalent City Government Employees by Function.....	294
Operating Indicators by Function.....	295
Capital Asset Statistics by Function.....	296
Water Utility Activity.....	297

SINGLE AUDIT

Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance with Government Auditing Standards.....	299
Independent Auditor's Report On Compliance For Each Major Program and On Internal Control Over Compliance Required By OMB Circular A-133.....	301
Schedule Of Expenditures Of State Awards.....	303
Schedule Of Expenditures Of Federal Awards.....	305
Notes to Schedule Of Expenditures Of State Awards.....	307
Schedule Of Findings And Questioned Costs.....	308
Summary Schedule Of Prior Audit Findings.....	310



LEO FLORES

Webb County Auditor

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Laredo, Tx. 78040

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(fax) 956-523-5001

March 23, 2015

Honorable Webb County District Judges
Honorable Webb County Judge and Commissioners

Texas Local Government Code Section 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, herein is the Comprehensive Annual Financial Report (CAFR) of Webb County for fiscal year ended September 30, 2014.

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, 2014 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, 2014. 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 265K. The hub of Webb County is the City of Laredo which 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 comparison with other ports of entry along the U.S.-Mexico border, the port of Laredo has handled about 40% of the total trade over the years.

FINANCIAL POLICIES AND PLANNING

Webb County continues to enjoy a favorable financial environment. Although the adopted FY 2013-2014 budget projected year-end expenses to exceed revenues, the actual year ending revenues exceeded expenses by more than \$3.0M. The County's financial disciplines and operational policies enabled the County to continue with its core services to its citizens and employees. The General Fund balance at the beginning of FY 2014-2015 exceeds 18% of the 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. Funding is in place to build a juvenile-detoxification center at the Youth Village site sometime during this current fiscal year. The Youth Village recently broke ground on a Drug Treatment Facility for youths.

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.

BUDGETARY CONTROLS

For fiscal year 2014-2015, Commissioners Court elected to appoint a Budget Officer other than the County Auditor. The budget officer proposes a budget that the Court can adopt or change by majority vote. 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. Monthly financial reports are provided to Commissioners Court and to the Auditor's Board of District Judges.

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, 2014 was set at \$.414700 per \$100 valuation. The debt service portion of the tax rate is set at \$.0401 to provide the necessary principal and interest payments on the County's certificates of obligation.

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 nine 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.

The North American Free Trade Agreement (NAFTA), concluded its 20th year of continued free flow of trade amongst the United States, Mexico, and Canada. 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 has had the best post-recession recovery according to a recent study comparing the 150 largest cities in the United States (Laredo Morning Times 08-03-14). As of June 2014, the unemployment rate for Laredo was 6.3%. 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.

At Texas A&M International University, campus facilities continue to expand 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. City of Laredo has a stadium that is home to a semi-pro baseball team named the Laredo Lemurs. 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 Catholic Diocese that covers seven counties (11,000 square miles) headquartered at the historic San Agustin Cathedral in downtown Laredo.

CERTIFICATE OF ACHIEVEMENT

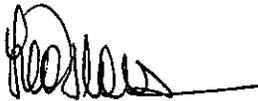
Webb County was awarded a "*Certificate of Achievement for Excellence in Financial Reporting*" by the Government Finance Officers Association of the United States and Canada (GFOA) for its Comprehensive Annual Financial Report for the year ended September 30, 2013. The Certificate of Achievement is a 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 three (23) consecutive years (1991 thru 2013). This year's Comprehensive Annual Financial Report was also prepared to meet with the requirements of the Certificate of Achievement program and will be submitted to GFOA for that consideration.

ACKNOWLEDGEMENTS

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

Respectfully submitted,



Leo Flores
Webb County Auditor

***Government
Finance
Officers
Association
Award***

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the fiscal year ended September 30, 2013. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This 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. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. The County has received a Certificate of Achievement for every year since 1991.



Government Finance Officers Association

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

Presented to

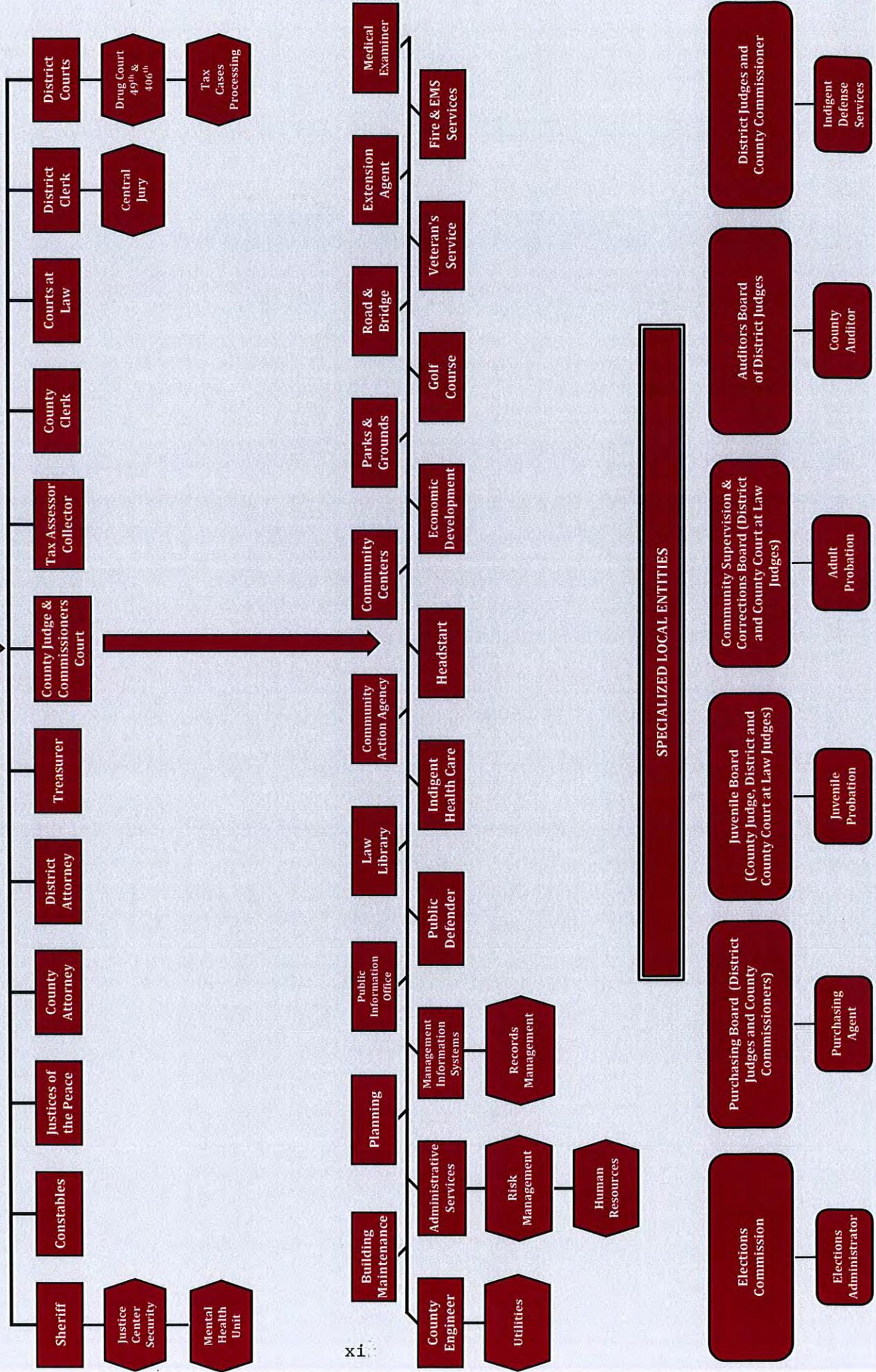
**Webb County
Texas**

**For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended**

September 30, 2013

Executive Director/CEO

Webb County Voters



WEBB COUNTY OFFICIALS AND DEPARTMENT HEADS

COMMISSIONERS COURT

Tijerina, Tano Eduardo	County Judge
Sciaraffa, Francisco J.	Commissioner Precinct 1
Tijerina, Rosaura	Commissioner Precinct 2
Galo, John C.	Commissioner Precinct 3
Canales, Jaime A.	Commissioner Precinct 4

COURTS OF LAW

Dominguez, Daniel	Justice Of The Peace Precinct 2 Place 2 Judge
Gallego, Paul	Cluster Court Judge
Garcia, Alfredo, Jr.	Justice Of The Peace Precinct 3 Judge
Garza, Jesus	County Court At Law #2 Judge
Hale, Oscar J., Jr.	406 th Judicial District Judge
Liendo, Hector J.	Justice Of The Peace Precinct 1 Place 1 Judge
Liendo, Oscar R.	Justice Of The Peace Precinct 1 Place 2 Judge
Lopez, Jose A.	49 th Judicial District Judge
Martinez, Hugo D.	County Court At Law #1 Judge
Notzon, Monica Zapata	111 th Judicial District Judge
Palomo, Rebecca Ramirez	341 st Judicial District Judge
Salinas, Jose R.	Justice Of The Peace Precinct 4 Judge
Veliz, Ramiro, Jr.	Justice Of The Peace Precinct 2 Place 1 Judge

ELECTED OFFICIALS

Alaniz, Isidro R.	District Attorney
Barrera, Patricia A.	Tax Assessor-Collector
Cortez, Adrian	Constable Precinct 3
Cuellar, Martin	County Sheriff
Degollado, Maria Esther	District Clerk
Devally, Harold T.	Constable Precinct 4
Ibarra, Margie Ramirez	County Clerk
Montemayor, Marco A.	County Attorney
Perales, Delia	County Treasurer
Rodriguez, Rodolfo	Constable Precinct 1
Villarreal, Miguel	Constable Precinct 2

APPOINTED OFFICIALS

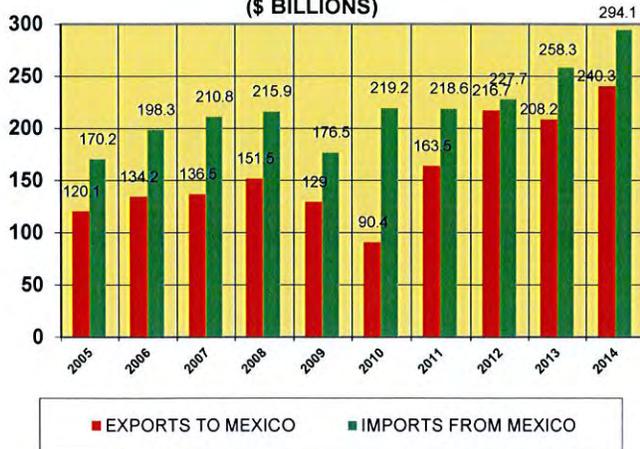
Flores, Leo	County Auditor
Mojica, Melissa L.	Chief Juvenile Probation Officer
Moreno, Cecilia May, Ed.D.	County Purchasing Agent
Vidaurri, Melinda	Chief Adult Probation Officer

DEPARTMENT HEADS

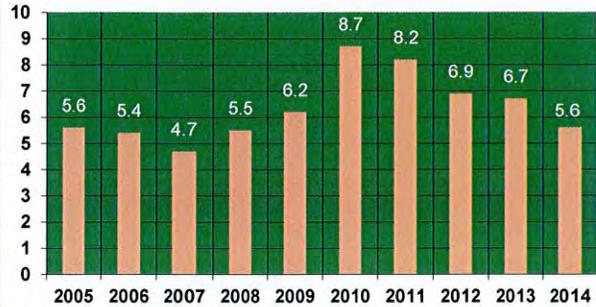
Araiza, Gregorio B., III	Larga Vista Community Center Director
Aranda, Virginia	Public Defender
Benavides, Rosa E.	Director of Precinct 1 Community Centers
Cadena, Nancy	Indigent Health Care Director
Carrillo, Yolanda L.	Law Librarian
Cavazos, Javier	Fred & Anita Bruni Community Center Director
Cortinas, Ma. Nelda	Bruni Community Center Director
Davila, Sara Alicia	Fernando Salinas Community Center Director
Garcia, Armandina	Santa Teresita Community Center Director
Johnson, Griselda	Ernesto J. Salinas Community Centers Director
Garza, David	Veteran's Service Officer
Gonzales, George L.	County Extension Agent
Ibarra, Virginia	Rio Bravo Community Center Director
Mares, Cynthia	Administrative Services Director
Medford, Leroy R.	Commissioners Court Administrator
Mickley, Cornell J.	Pre-Trial Services Director
Molina, Ricardo	El Cenizo Community Center Director
Oliveros, Aliza	Head Start Program Director
Pantoja, Jose A.	Fernando A. Salinas Community Center Interim-Director
Peña, Rafael	Information Technology Director
Perez-Garcia, Luis	County Engineer
Perez-Garcia, Luis	Interim-Building Maintenance, Parks & Grounds Director
Rangel, Rachael	Carlos Aguilar Activity Center
Rendon, Gloria	Rio Bravo Activity Center Director
Rodriguez, Jose Luis	Road & Bridge Superintendent
Rangel, Ricardo A.	Fire & EMS Services Chief
Sanchez, Juan L.	Public Information Officer
Stern, Corinne Elizabeth D.O.	Medical Examiner
Tiffin, Rhonda M.	Planning & Physical Development
Uribe, Adelaido, III	Executive Administrator to the County Judge
Vargas, Juan	C.A.A. & Economic Development Director
Villarreal, Oscar L.	Elections Administrator

WEBB COUNTY'S BUSINESS BAROMETER

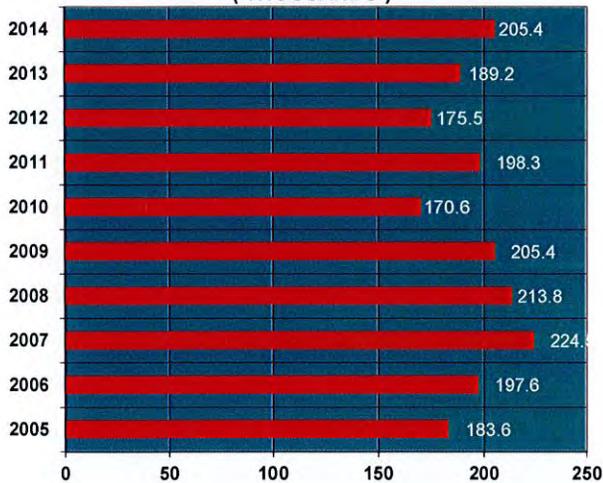
U.S. / MEXICO TRADE
(\$ BILLIONS)



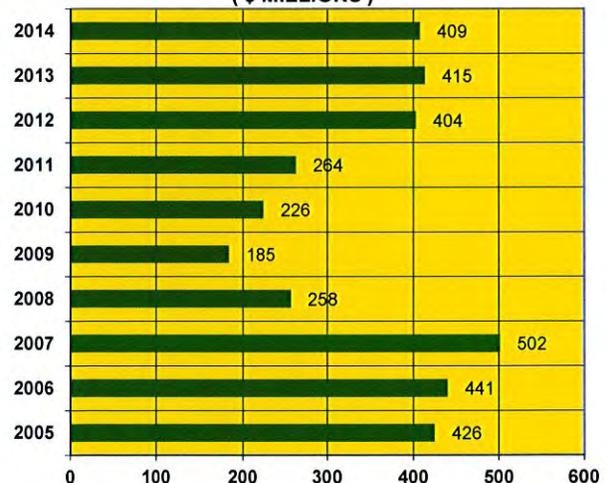
UNEMPLOYMENT RATE



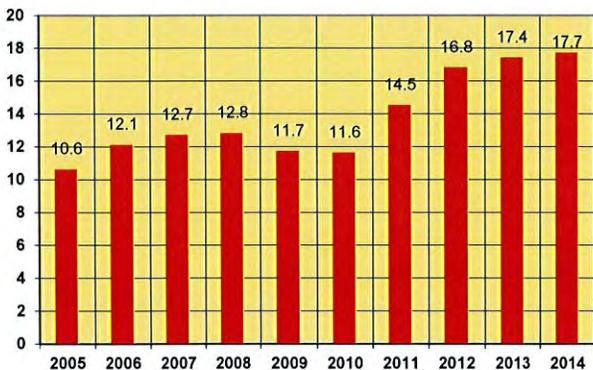
AIRLINE PASSENGERS
(THOUSANDS)



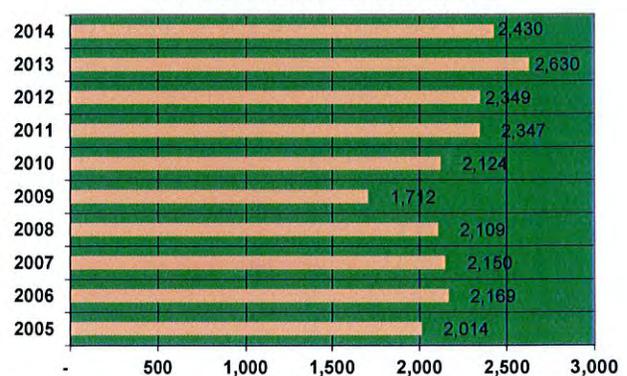
TOTAL BUILDING PERMITS
(\$ MILLIONS)



WEBB COUNTY SALES TAX REBATES



TRUCK SHIPMENTS THROUGH LAREDO
LOADED SHIPMENTS IN THOUSANDS



SOURCE: LAREDO DEVELOPMENT FOUNDATION



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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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 schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the State of Texas Single Audit Circular, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2015, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "George Gonzalez" with a flourish underneath.

March 23, 2015



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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, 2014. Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the Transmittal Letter (beginning on page ix) and the County's financial statements (beginning on page 21).

FINANCIAL HIGHLIGHTS

Highlights for Government-wide Financial Statements

- The County's assets and deferred outflow of resources exceeded its liabilities and deferred inflows of resources at the close of the fiscal year 2014 by \$146,973,505 (*total net position*). Of this amount, \$13,783,815 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$7,233,808 (5.2%) from the previous year. This was mainly attributable to a net increase of \$7,438,063 in governmental-type net position and a decrease of \$204,255 in business-type net position.

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 \$52,456,191, an increase of \$2,251,856 from the prior year. The revenue with the most significant changes were an increase of \$4.8 million (or 7.6%) property taxes revenues. The Health and Human Services expenditures had an increase of \$1.5 million (or 7%) from the prior year.
- The County's General Fund reported a fund balance of \$20,750,275, an increase of \$3,190,423 (or 18.2%) from prior year. The unassigned fund balance for the general fund was \$14,007,784, or 17.1% of total general fund expenditures.

Long-Term Debt Highlight

- Webb County's total bond debt outstanding decreased by \$5,584,782 by the end of the fiscal year as compared to prior year.
- Webb County issued \$2,235,000 in Limited Tax Refunding Bonds, Series 2014, which retired \$2,150,000 of maturities of other loans.

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 Position* presents information on all of the County's assets and deferred outflow of resources less liabilities, and deferred inflow of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the *financial position* of the County is improving or deteriorating. During 2014, the net position of the County increased by \$7.2 million.

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

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

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

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

Fund Financial Statements

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

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

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

The County maintains 103 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 and Certificates of Obligations, Series 2013, which are considered to be major funds. Information for the other 101 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 24 - 27 of this report.

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

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

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

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The County's fiduciary activities are reported in separate Statements of Fiduciary Net position and Changes in Fiduciary Net position. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

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

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

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

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

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The government-wide financial analysis focuses on the net position and changes in net position of the County's governmental and business-type activities. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As the following table demonstrates, the County's assets and deferred outflow of resources exceeded its liabilities and deferred inflows of resources by \$146,973,505 at September 30, 2014.

Webb County's Net Position
(in Thousands)

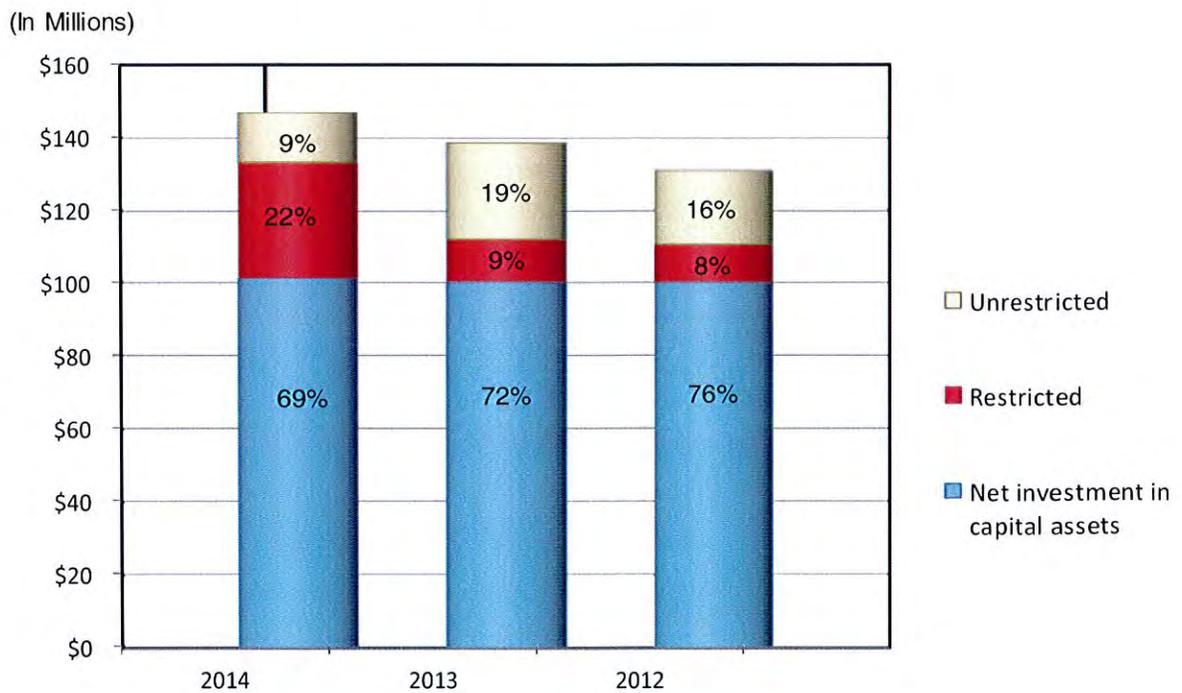
	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Current and other assets	\$ 88,262	\$ 81,350	\$ (3,777)	\$ (2,446)	\$ 84,484	\$ 78,904
Capital Assets	147,366	148,848	14,503	13,720	161,869	162,569
Total assets	<u>235,628</u>	<u>230,198</u>	<u>10,725</u>	<u>11,275</u>	<u>246,353</u>	<u>241,473</u>
Deferred Outflow of Resources	<u>1,420</u>	<u>1,780</u>	<u>28</u>	<u>37</u>	<u>1,448</u>	<u>1,817</u>
Current and other liabilities	13,622	12,843	400	266	14,023	13,109
Long-term liabilities outstanding	<u>80,262</u>	<u>84,530</u>	<u>6,542</u>	<u>7,031</u>	<u>86,805</u>	<u>91,561</u>
Total liabilities	<u>93,885</u>	<u>97,373</u>	<u>6,943</u>	<u>7,297</u>	<u>100,828</u>	<u>104,670</u>
Deferred Inflow of Resources					-	-
Net Position:						
Net investment in capital assets	92,426	92,240	8,795	7,984	101,221	100,224
Restricted	31,854	11,503	115	426	31,969	11,929
Unrestricted	<u>18,883</u>	<u>30,861</u>	<u>(5,100)</u>	<u>(4,395)</u>	<u>13,784</u>	<u>26,466</u>
Net Position	<u>\$ 143,163</u>	<u>\$ 134,605</u>	<u>\$ 3,811</u>	<u>\$ 4,015</u>	<u>\$ 146,974</u>	<u>\$ 138,619</u>

By far, the largest portion of the County's net position, \$101,221,181 (68.9%) 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 position, \$31,968,509 (21.7%) represents resources that are subject to external restrictions. The remaining balance of *unrestricted net position* \$13,783,815 (9.4%) may be used to meet the government's ongoing obligations to citizens and creditors.

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

Webb County, Texas Composition of Net Position



The following table demonstrates the County's net position increased by \$7,233,808 from the prior year.

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

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
REVENUES						
Program revenues:						
Charges for services	\$ 11,997	\$ 19,845	\$ 2,190	\$ 1,958	\$ 14,186	\$ 21,803
Operating grants and contributions	36,581	35,467			36,581	35,467
Capital grants and contributions	995	302			995	302
General revenues:						
Property taxes	70,087	64,221			70,087	64,221
Other taxes	18,710	18,518			18,710	18,518
Other	2,065	2,062	61	0	2,127	2,063
Total Revenues	\$ 140,435	\$ 140,416	\$ 2,251	\$ 1,958	\$ 142,686	\$ 142,374
EXPENSES						
Program activities						
Primary government:						
Governmental activities:						
General Government	\$ 21,729	\$ 21,326			\$ 21,729	\$ 21,326
Public Safety	22,427	20,098			22,427	20,098
Justice System	31,920	36,837			31,920	36,837
Health and Human Services	23,048	21,659			23,048	21,659
Infrastructure and Environmental Services	8,050	8,932			8,050	8,932
Correction and Rehabilitation	17,950	16,514			17,950	16,514
Community and Economic Development	4,058	3,547			4,058	3,547
Interest on Long-term Debt	2,898	2,982			2,898	2,982
Business-type Activities						
Webb County Enterprise Funds			\$ 3,372	\$ 3,267	3,372	3,267
Total Expenses	\$ 132,080	\$ 131,895	\$ 3,372	\$ 3,267	\$ 135,452	\$ 135,162
Increase (decrease) in net position before special items and transfers	\$ 8,354	\$ 8,521	\$ (1,121)	\$ (1,308)	\$ 7,234	\$ 7,212
Special Items:						
Gain on Sale of Land		2,834				2,834
Transfers	(916)	(475)	916	475		
Change in net position	\$ 7,438	\$ 10,880	\$ (204)	\$ (833)	\$ 7,234	\$ 10,046
Net position - beginning (restated)	135,725	123,725	4,015	4,848	139,740	128,573
Net position - end of year	\$ 143,163	\$ 134,605	\$ 3,811	\$ 4,015	\$ 146,974	\$ 138,619

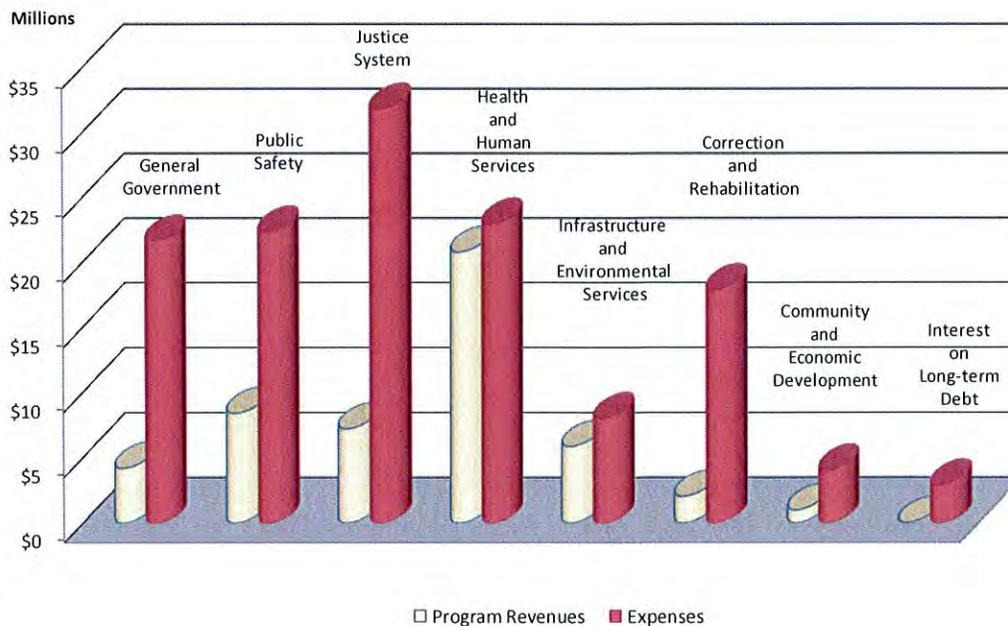
During the current fiscal year, the County's total revenues increased by \$311,785 (0.2%) and total expenses increased by approximately \$290,336 (0.2%). Total revenues for this year were more than total expenses resulting in an increase in *total net position* of \$7,233,808. Most of the growth reflects an increase in revenues from property taxes as compared to the previous year in the amount of \$5.9 million (or 9.1%) which is attributable to the increase in property values in the County.

Governmental Activities

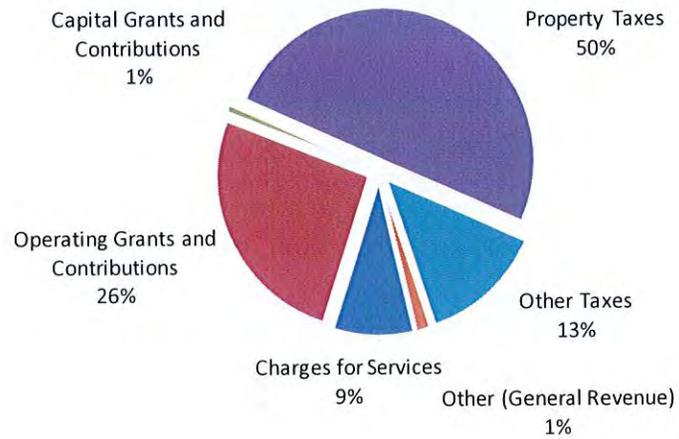
Governmental activities increased the County's net position by \$7,438,063, resulting in 102.8% of the total growth in net position as business-type activities decreased net position by 2.8%. Key elements of this increase are as follows:

- Overall, revenue increased by \$19,288 or 0.01 percent of which a significant share of \$5.9 million relates to property taxes and \$1.1 million to operating grants and contributions. In contrast, charges for services decreased by \$7.8 million (39.5%).
- The Justice System function was the function with the most significant changes in revenue with a decrease of \$8.6 million (71%) compared from prior year. The change can be attributable to revenue recognition of \$8.8 million deferred revenue in the prior year. Health and Human Services revenue increased by \$2.6 million (14.4%) compared to prior year, which can be mainly attributed to a grant for the Health Care District.
- Expenses of governmental activities increased by \$185,431 which is a 0.1% increase from the prior year; which is primarily attributable to the decreasing cost of Justice System function with \$4.4 million decrease and the expenses incurred for the Public Safety function with an increase of \$2.1 million. The Public Safety increased cost can be attributable to increased funding in operating grants and contributions from The Texas A&M Texas Forest Service which provides firefighting infrastructure program to fund for new equipment.

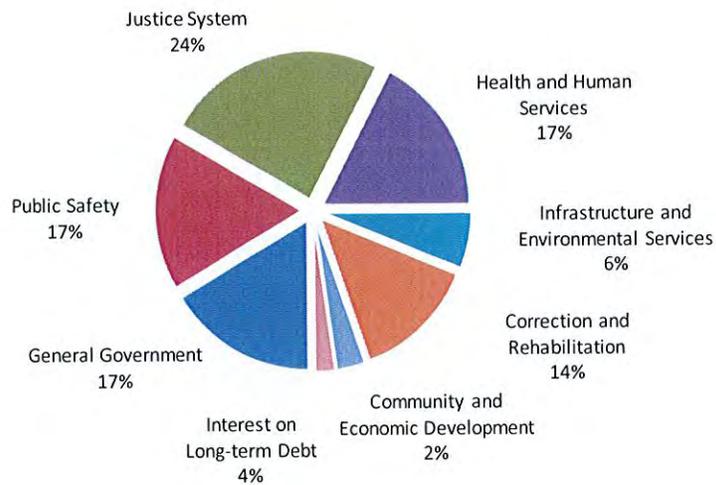
Program Revenue and Expense- Governmental Activities



Revenues by Source - Governmental Activities



Expenses by Function - Governmental Activities

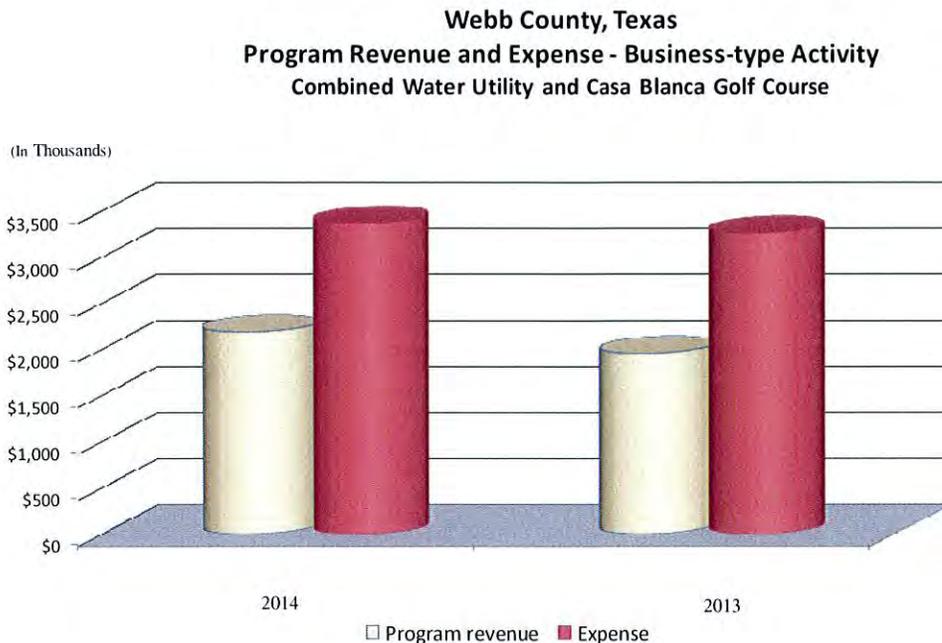


Business-type Activities

Business-type activities decreased the County's net position by \$204,255 and had an ending net position balance of \$3,810,547. Key elements of the current year ending net position balance are as follows:

- Charges for services increased by \$231,816 (11.8%) from prior year, as compared to the cost of operating expenses which increased by \$104,905 (3.2%) resulting in a current year decrease in net position before transfers of \$1.1 million.
- The Water Utility enterprise fund resulted in a loss before contributions and transfers of \$837,835. The most significant contribution to the loss was continuing increase of operation costs as compared to prior year by \$192,988 for repairs, maintenance and supplies.
- The Casa Blanca Golf Course resulted with a loss before contributions and transfers of \$327,883.

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. Webb County has 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 \$52,456,191, an increase of \$2,251,856 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 \$14,007,784, while the total fund balance was \$20,750,275. 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 17.1 % of total General Fund expenditures.

The Fund Balance of the Webb County's General Fund increased by \$3,190,423 from the previous fiscal year. Key differences between last year's General Fund activities and this year's include:

- Revenues increased by \$5,055,808 (6%) from the previous year. The most significant changes were an increase of \$4,188,108 for current ad-valorem property taxes (8.0%) and \$371,642 (2.1%) for sales and miscellaneous tax. Webb County continues to benefit from the liquids-rich nature of the Eagle Ford Shale formation in the northern parts of the county resulting in higher property valuations, employment growth, and positive economic development in the area and the State of Texas.
- Public Safety expenditures increased by \$633,363 (5%) from the previous year. The most significant change was an increase of \$155,592 (21.2%) for Constable Precinct 4 personnel wages and fringe benefits by adding five positions to assist with truancy cases and work closely with the Courts.
- Justice System expenditures increased by \$993,383 (3.8%) from the previous year. The most significant change was an increase of \$116,995 for the Judicial General County Courts Department to fund the Juvenile Magistrate/Associate Judge wages and fringe benefits.

The **Certificates of Obligation, Series 2013 Fund** is a capital project fund which accounts for the issuance of \$18 million bond debt. Proceeds from the Certificates will be used for the purpose of design, planning, acquisition, construction, and renovation of public property. Most significant projects include the juvenile and adult rehabilitation and detox facilities, fire station, and system software and hardware improvements. Current year expenditures of \$1.8 million, in part represent the purchase of equipment for the preservation of historical record books and vital records preservation services for the District and County Clerks Offices for \$416,531 and \$421,618, respectively.

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 position* for the two enterprise funds at year end totaled \$3,620,667.
- The Water Utility Fund net position at year end totaled \$4,531,618. Of this amount, 153.6% is invested in capital assets net of related debt. Charges for services increased by \$291,551 (or 18.8%) from the previous year. Current year operations resulted in operating loss of \$553,132. The operating loss can also be attributed to current year depreciation expenses of \$381,099.
- The Casa Blanca Golf Course net position at year end totaled negative \$910,951. Of this amount, \$1.8 million is invested in capital assets net of related debt; resulting in an unrestricted net position balance of negative \$2.7 million. The operating loss for the year was \$342,483. Part of the operating loss can be attributed to current year depreciation of \$72,088.

GENERAL FUND BUDGETARY HIGHLIGHTS

At year end, general fund expenditures were less than budget estimates by \$4,854,280. In contrast, General fund revenues were less than budgeted estimates by \$558,774 resulting in a positive variance of \$4,295,506. The most significant variance was in the Charges for Services revenues with a \$395,631 positive variance; this variance was due to an increase in fees for motor vehicles, as demand increased for Tax Assessor/Collector services. Intergovernmental revenues also had a positive variance of \$284,173, the most significant variance was due to revenue received from the Texas Task Force on Indigent Defense by positive \$409,524.

In addition, Webb County Commissioners Court approved transfers to increase the budget for transfers out by \$1.8 million. Most significantly were transfers to two capital projects being funded by payroll savings; capital outlay fund and permanent improvement fund, with \$879,947 and \$952,962 respectively.

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, 2014, amounted to \$161,868,659 (net of accumulated depreciation). The total decrease in the County's net investment in capital asset for the current fiscal year was 0.4%. 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:

- A shooting range facility on Highway 59 was constructed for the District Attorney's Office for a total cost of \$92,473. Also, an iron security perimeter fence was constructed for the facilities of the Community Action Agency Rural Transportation program for a total cost of \$30,165.
- An infrastructure, San Carlos I & II, with a cost of \$994,785 was funded by Texas Department of Transportation. This project provided first time sanitary and public water service to households in the colonias.
- The purchase of vehicles totaled \$1,310,309, mostly funded by Operation Stonegarden Grants from U.S. Department of Homeland Security.
- A project for the JJAEP Facility, a construction in progress project, for a cost of \$466,501 during the year was added to the total project amount of \$2,160,736.

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

	Governmental		Business-type		Total	
	Activities		Activities			
	2014	2013	2014	2013	2014	2013
Capital assets, not being depreciated:						
Land and improvements	\$ 8,713	\$ 8,713	\$ 1,961	\$ 1,961	\$ 10,674	\$ 10,674
Infrastructure in progress	9,436	9,523	403	-	9,839	9,523
Construction in progress	4,424	4,248	98	-	4,522	4,248
Total capital assets, not being depreciated	<u>22,573</u>	<u>22,484</u>	<u>2,463</u>	<u>1,961</u>	<u>25,035</u>	<u>24,446</u>
Capital assets, being depreciated, net:						
Infrastructure	53,195	53,542	10,685	10,953	63,880	64,495
Buildings	57,797	60,098	460	485	58,257	60,582
Furniture, fixtures and equipment	13,304	12,306	894	321	14,199	12,628
Intangible	498	419	-	-	498	419
Total capital assets, being depreciated, net	<u>124,793</u>	<u>126,364</u>	<u>12,040</u>	<u>11,759</u>	<u>136,833</u>	<u>138,123</u>
Total	<u>\$147,366</u>	<u>\$148,848</u>	<u>\$ 14,503</u>	<u>\$ 13,720</u>	<u>\$161,869</u>	<u>\$162,569</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 \$75,322,000. The governmental bond debt is payable from the levy of a direct ad valorem tax on all taxable property located within the County and the business-type debt is payable from Webb County Water Utility self-supporting fees and Casa Blanca Golf Course fees. The County’s debt total decreased by \$5,584,788 (6.6%) from the previous fiscal year.

Webb County's Outstanding Debt
General Obligation
(in Thousands)

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Certificates of obligation	26,020	27,599	2,232	2,348	28,252	29,947
Limited tax refunding bonds	45,193	48,515	4,048	2,144	49,241	50,659
Other lending requirements	1,574	1,779	133	2,401	1,707	4,179
Total	\$ 72,787	\$ 77,893	\$ 6,413	\$ 6,892	\$ 79,200	\$ 84,785

The presently outstanding ad valorem tax supported debt of Webb County has an underlying rating of “Aa3” by Moody’s and “AA” by Standard & Poor’s (Limited Tax Refunding Bonds, Series 2014).

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 \$4,065,931,656 which is significantly higher than 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:

- Webb County Commissioners approved a pay scale plan for employees based on a study performed by Condrey and Associates. The plan cost more than \$2 million in raises for County employees.
- The calendar year 2014 unemployment rate for the County of Webb was at 5.9%, which is a decrease of 0.8% from a year ago. Webb County's unemployment rate was still higher than Texas rate of 5.0% and lower than national average rate of 6.2%.
- Webb County employer's retirement contribution rate decreased from 10.75% to 10.50% effective January 1, 2015. The employee contribution rate will remain at 6%.
- The real property assessed value for calendar year 2015 increased by \$1,933,272,706, or 11.7% from the previous calendar year.
- Webb County Commissioners Court approved two tax abatement agreements in the form of annual ad-valorem tax abatements for five years to BACH Holdings LLC (dba ALAMO DRAFTHOUSE CINEMA) and CELADON TRUCKING INC in exchange for investments of \$8.7 million and \$13 million, respectively.

All of these factors were considered in preparing the Webb County's budget for the 2015 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 Position
September 30, 2014

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 58,837,989	\$ 729,978	\$ 59,567,967
Receivables:			
Delinquent taxes, net of allowance for uncollectible accounts	11,657,825	-	11,657,825
Accounts and other, net	5,106,328	206,065	5,312,393
Internal Balances	4,787,880	(4,787,880)	-
Due from other governmental agencies	7,541,374	-	7,541,374
Inventories	264,323	68,882	333,205
Other assets	65,872	5,713	71,585
Capital Assets, not being depreciated:			
Land and improvements	8,712,827	1,961,407	10,674,234
Infrastructure in progress	9,436,064	403,359	9,839,423
Construction in progress	4,423,715	98,102	4,521,817
Capital Assets, being depreciated:			
Infrastructure	105,552,749	13,914,424	119,467,173
Buildings	103,569,998	879,672	104,449,670
Equipment and Furniture	51,703,809	2,158,257	53,862,066
Less: Accumulated Depreciation	(136,033,120)	(4,912,604)	(140,945,724)
Total Capital Assets	<u>147,366,042</u>	<u>14,502,617</u>	<u>161,868,659</u>
Total Assets	<u>235,627,633</u>	<u>10,725,375</u>	<u>246,353,008</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on refunding of debt	1,420,241	28,000	1,448,241
Total deferred outflows of resources	<u>1,420,241</u>	<u>28,000</u>	<u>1,448,241</u>
LIABILITIES			
Accounts payable and accrued expenses	10,098,890	326,279	10,425,169
Claims payable	1,080,871	74,175	1,155,046
Payable to fiduciary funds	1,845,271	-	1,845,271
Due to other governmental agencies	451,444	-	451,444
Unearned revenue	145,966	-	145,966
Long-term liabilities			
Due within one year			
Bonds, capital leases and contracts	5,351,176	600,222	5,951,398
Accrued interest	361,615	43,205	404,820
Compensated absences	1,785,320	17,978	1,803,298
Claims and judgments	1,022,749	-	1,022,749
Due in more than one year			
Bonds, capital leases and contracts	67,435,728	5,812,909	73,248,637
Compensated absences	2,420,550	52,284	2,472,834
Claims and judgments	655,619	-	655,619
OPEB liability	1,229,717	15,777	1,245,494
Total liabilities	<u>93,884,916</u>	<u>6,942,828</u>	<u>100,827,744</u>
DEFERRED INFLOWS OF RESOURCES			
Total deferred inflows of resources	-	-	-
NET POSITION			
Net investment in capital assets	92,425,763	8,795,418	101,221,181
Restricted for:			
Capital projects	19,796,342	-	19,796,342
Debt service	1,449,531	114,801	1,564,332
Legislative	10,607,835	-	10,607,835
Unrestricted	18,883,487	(5,099,672)	13,783,815
Total net position	<u>\$ 143,162,958</u>	<u>\$ 3,810,547</u>	<u>\$ 146,973,505</u>

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

Webb County, Texas
Statement of Activities
For the Year Ended September 30, 2014

<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	21,729,086	\$ 3,800,593	\$ 395,110
Public Safety	22,426,626	675,074	7,743,272
Justice System	31,920,125	3,475,417	3,749,176
Health and Human Services	23,048,160	28,028	20,824,007
Infrastructure and Environmental Services	8,050,005	3,996,796	884,046
Correction and Rehabilitation	17,949,992	20,753	2,008,017
Community and Economic Development	4,058,091	-	976,981
Interest on Long-term debt	2,898,331	-	-
Total governmental activities	132,080,416	11,996,661	36,580,609
Business-type activities			
Webb County Water Utility	2,633,116	1,839,294	-
Casa Blanca Golf Course	738,441	350,541	-
Total business-type activities	3,371,557	2,189,835	-
Total primary government	135,451,973	14,186,496	36,580,609

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, and transfers

Change in net position

Net position - beginning, restated

Net position - ending

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

Net (Expense) Revenue and Changes in Net Position

Primary Government

<u>Capital Grants and Contributions</u>	<u>Primary Government</u>		<u>Total</u>
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	
\$ -	\$ (17,533,383)		\$ (17,533,383)
-	(14,008,280)		(14,008,280)
-	(24,695,532)		(24,695,532)
-	(2,196,125)		(2,196,125)
994,785	(2,174,378)		(2,174,378)
-	(15,921,222)		(15,921,222)
-	(3,081,110)		(3,081,110)
-	(2,898,331)		(2,898,331)
<u>994,785</u>	<u>(82,508,361)</u>		<u>(82,508,361)</u>
-		(793,822)	(793,822)
-		(387,900)	(387,900)
-		<u>(1,181,722)</u>	<u>(1,181,722)</u>
<u>994,785</u>	<u>(82,508,361)</u>	<u>(1,181,722)</u>	<u>(83,690,083)</u>
	63,095,824	-	63,095,824
	6,991,248	-	6,991,248
	601,009	-	601,009
	18,109,214	-	18,109,214
	157,062	154	157,216
	1,908,420	60,960	1,969,380
	(916,353)	916,353	-
	<u>89,946,424</u>	<u>977,467</u>	<u>90,923,891</u>
	7,438,063	(204,255)	7,233,808
	135,724,895	4,014,802	139,739,697
<u>\$ 143,162,958</u>	<u>\$ 3,810,547</u>		<u>\$ 146,973,505</u>

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

Webb County, Texas
Balance Sheet
Governmental Funds
September 30, 2014

	<u>General Fund</u>	<u>Certificates of Obligation, Series 2013</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and investments	\$ 27,774,605	\$ 15,454,567	\$ 9,213,991	\$ 52,443,163
Taxes receivable, net	10,255,728	-	1,402,097	11,657,825
Due from other funds	11,514,379	-	9,159,235	20,673,614
Receivable from other governments	2,314,718	-	3,968,084	6,282,802
Other receivables, net	4,134,456	-	971,872	5,106,328
Inventories	253,477	-	10,846	264,323
Other assets	54,692	-	11,180	65,872
Total assets	<u>56,302,055</u>	<u>15,454,567</u>	<u>24,737,305</u>	<u>96,493,927</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>56,302,055</u>	<u>15,454,567</u>	<u>24,737,305</u>	<u>96,493,927</u>
LIABILITIES				
Accounts payable	4,080,675	427,382	1,453,190	5,961,247
Due to other funds	12,163,754	-	3,469,163	15,632,917
Payable to other governments	441,090	-	10,354	451,444
Unearned revenues	-	-	145,966	145,966
Other accrued expenditures	1,884,505	-	543,136	2,427,641
Other payables	3,303,529	6,150	245,593	3,555,272
Total liabilities	<u>21,873,553</u>	<u>433,532</u>	<u>5,867,402</u>	<u>28,174,487</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	9,869,527	-	1,352,447	11,221,974
Court fines	3,776,198	-	-	3,776,198
Unearned revenues other	32,502	-	832,575	865,077
Total deferred inflows of resources	<u>13,678,227</u>	<u>-</u>	<u>2,185,022</u>	<u>15,863,249</u>
Total liabilities and deferred inflows of resources	<u>35,551,780</u>	<u>433,532</u>	<u>8,052,424</u>	<u>44,037,736</u>
Fund balances:				
Nonspendable:				
Inventories	253,477	-	10,846	264,323
Prepaid Items	45,354	-	-	45,354
Restricted:				
General government	-	5,672,419	2,156,525	7,828,944
Justice system	-	3,292,351	1,246,411	4,538,762
Health and human services	-	-	4,083,458	4,083,458
Infrastructure & environmental services	-	2,848,959	2,992,670	5,841,629
Correctional and rehabilitation	-	374,063	30,640	404,703
Community and economic development	-	-	494,656	494,656
Debt service	-	-	1,449,531	1,449,531
Public safety	-	2,516,326	2,087,421	4,603,747
Other purposes	-	316,917	41,546	358,463
Committed:				
General government	3,085,231	-	1,921,233	5,006,464
Justice system software acquisition	1,500,000	-	-	1,500,000
Community and economic development	-	-	165,800	165,800
Infrastructure & environmental services	7,362	-	-	7,362
Other purposes	-	-	149,842	149,842
Assigned:				
Imprest and change funds	17,837	-	2,094	19,931
Enterprise Funds Deficits Recovery				
Water Utility	848,400	-	-	848,400
Golf Course	914,800	-	-	914,800
Other purposes	70,030	-	-	70,030
Unassigned:				
	14,007,784	-	(147,792)	13,859,992
Total fund balances	<u>20,750,275</u>	<u>15,021,035</u>	<u>16,684,881</u>	<u>52,456,191</u>
Total liabilities and fund balances	<u>\$ 56,302,055</u>	<u>\$ 15,454,567</u>	<u>\$ 24,737,305</u>	<u>\$ 96,493,927</u>

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 Position
September 30, 2014

Total Fund Balances, Governmental funds \$ 52,456,191

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

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds, but are reported in the governmental activities of the Statement of Net Position. These assets consist of the following:

Add - capital assets	283,399,163
Deduct - accumulated depreciation	(136,033,121)

Some of the County's revenue will be collected after year-end but is not available soon enough to pay current period's expenditures and therefore are not considered in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position. The following are considered unavailable:

Taxes receivables, deferred	11,221,973
Accounts receivables and fines, net	5,899,843

Internal service funds are used by management to charge the costs of health and liability insurance, workers compensation and employee's retiree healthcare insurance to individuals funds and are reported separately from governmental funds in the fund statements. The assets and liabilities of the internal service funds are included in the governmental activities of the Statement of Net Position. 2,153,057

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditures when due. All liabilities - both current and long-term are reported Statement of Net Position. These liabilities consist of the following:

Add - bond discounts	201,559
Add - Deferred Amount for Refunding	1,420,241
Deduct - bonds payable	(69,087,197)
Deduct - capital leases	(1,573,986)
Deduct - accrued interest on bonds payable	(361,615)
Deduct - bond premiums	(2,327,280)
Deduct - accrued compensated absences	(4,205,870)

Total Net Position - Governmental Activities	\$ 143,162,958
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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, 2014

	<u>General Fund</u>	<u>Certificates of Obligation, Series 2013</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
Property Taxes	\$ 59,481,304	\$ -	\$ 9,034,673	\$ 68,515,977
Sales and other taxes	18,374,439	-	601,009	18,975,448
Fees and fines	558,254	-	1,701,553	2,259,807
Intergovernmental	2,407,533	-	31,409,838	33,817,371
Charges for services	5,461,156	-	4,284,335	9,745,491
Investment earnings	93,391	32,744	14,333	140,468
Miscellaneous	318,594	-	1,220,895	1,539,489
Grant matching	-	-	3,322,738	3,322,738
Total revenues	<u>86,694,671</u>	<u>32,744</u>	<u>51,589,374</u>	<u>138,316,789</u>
EXPENDITURES				
Current:				
General government	18,847,914	136,324	1,392,250	20,376,488
Public safety	13,260,387	-	6,748,576	20,008,963
Justice system	27,191,648	-	3,713,263	30,904,911
Health and human services	3,560,438	-	18,954,446	22,514,884
Infrastructure and environmental services	146,206	1,040	6,449,839	6,597,085
Corrections and rehabilitation	16,004,278	-	908,863	16,913,141
Community and economic development	2,578,087	-	834,944	3,413,031
Debt Service:				
Principal	-	-	5,232,501	5,232,501
Interest and other charges	-	-	2,810,746	2,810,746
Capital outlay	361,655	1,648,231	5,135,825	7,145,711
Total Expenditures	<u>81,950,613</u>	<u>1,785,595</u>	<u>52,181,253</u>	<u>135,917,461</u>
Excess (deficiency) of revenues over expenditures	<u>4,744,058</u>	<u>(1,752,851)</u>	<u>(591,879)</u>	<u>2,399,328</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	308,268	-	-	308,268
Transfers in	515,000	-	2,475,379	2,990,379
Transfers out	(2,394,233)	-	(1,071,146)	(3,465,379)
Sale of capital assets	17,330	-	1,930	19,260
Total other financing sources and uses	<u>(1,553,635)</u>	<u>-</u>	<u>1,406,163</u>	<u>(147,472)</u>
Net change in fund balances	3,190,423	(1,752,851)	814,284	2,251,856
Fund balances - beginning, restated	<u>17,559,852</u>	<u>16,773,886</u>	<u>15,870,597</u>	<u>50,204,335</u>
Fund balances - ending	<u>\$ 20,750,275</u>	<u>\$ 15,021,035</u>	<u>\$ 16,684,881</u>	<u>\$ 52,456,191</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, 2014

Total Net Change in Fund Balances - Governmental Funds: \$ 2,251,856

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 depreciation \$7,740,317 exceeded capital outlays \$7,145,711 in the current period. (594,606)

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. (446,422)

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned. 1,742,416

Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. Also, governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas this amounts are deferred and amortized in the statement of activities. This is the amount by which proceeds exceeded repayments.

Debt issued:	
Capital leases issued	(308,268)
Repayments	
Principal payments	5,232,501
Amortization of Premiums and Discounts	181,564
Amortization of Deferred Amount on Refunding	(359,282)

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 payable not reflected on Governmental funds	90,134
Changes in reserve for inventory	(9,247)
Changes in payables related to accrued receivables	(19)
Changes in allowance for uncollectible	(536,611)
Compensated absences	(466,435)
Capital assets transferred out to the Water Utility Enterprise Fund	(441,353)

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. 1,101,835

Change in Net Position - Governmental Activities \$ 7,438,063

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

Webb County, Texas
Statement of Net Position
Proprietary Funds
September 30, 2014

	Business Type Activities			Governmental
	Enterprise Funds			Activities
	(Major Fund)	(Major Fund)		
	<u>Water Utility</u>	<u>Casa Blanca Golf Course</u>	<u>Total</u>	<u>Internal Service Funds</u>
ASSETS				
Current assets:				
Cash and investments	\$ 439,494	\$ 290,484	\$ 729,978	\$ 6,394,827
Accounts Receivable, net	204,676	1,389	206,065	-
Due from other funds	158,978	4	158,982	18,534
Inventories	48,157	20,726	68,883	-
Prepaid Expenses	-	5,712	5,712	-
Total current assets	<u>851,305</u>	<u>318,315</u>	<u>1,169,620</u>	<u>6,413,361</u>
Non-current assets:				
Capital Assets:				
Land and improvements	216,295	1,745,112	1,961,407	-
Infrastructure in progress	403,359	-	403,359	-
Infrastructure	12,868,629	298,168	13,166,797	-
Utility System	747,627	-	747,627	-
Construction in Progress	-	98,102	98,102	-
Buildings	574,357	305,315	879,672	-
Equipment and furniture	1,353,266	804,990	2,158,256	84,068
Less Accumulated depreciation	<u>(4,198,193)</u>	<u>(714,411)</u>	<u>(4,912,604)</u>	<u>(84,068)</u>
Total non-current assets	<u>11,965,340</u>	<u>2,537,276</u>	<u>14,502,616</u>	<u>-</u>
Total assets	<u><u>12,816,645</u></u>	<u><u>2,855,591</u></u>	<u><u>15,672,236</u></u>	<u><u>6,413,361</u></u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred loss on refunding of debt	<u>25,322</u>	<u>2,678</u>	<u>28,000</u>	<u>-</u>
Total deferred outflows of resources	<u><u>25,322</u></u>	<u><u>2,678</u></u>	<u><u>28,000</u></u>	<u><u>-</u></u>

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

Webb County, Texas
Statement of Net Position
Proprietary Funds
September 30, 2014

	Business Type Activities			Governmental
	Enterprise Funds			Activities
	(Major Fund)	(Major Fund)		
	Water Utility	Casa Blanca Golf Course	Total	Internal Service Funds
LIABILITIES				
Current Liabilities:				
Accounts payable	134,872	108,976	243,848	-
Claims payable	-	-	-	1,080,871
Salaries payable	26,093	-	26,093	-
Accrued interest payable	31,711	11,494	43,205	-
Due to other funds	2,582,332	2,554,411	5,136,743	81,469
Other accrued expenses	47,365	8,969	56,334	-
Customer deposits	74,175	-	74,175	-
Compensated absences	17,979	-	17,979	-
Capital lease obligation	-	30,234	30,234	-
Claims and judgments	-	-	-	1,022,749
Bonds, notes and loans payable	530,059	39,929	569,988	-
Total current liabilities	3,444,586	2,754,013	6,198,599	2,185,089
DEFERRED INFLOWS OF RESOURCES				
Deferred tax revenues	-	-	-	-
Unavailable revenue	-	-	-	-
Deferred gain on refunding of debt	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Non-current liabilities:				
Compensated absences	52,284	-	52,284	-
Capital lease obligation	-	102,856	102,856	-
Claims and judgments	-	-	-	655,619
OPEB liabilities	15,777	-	15,777	1,229,717
Bonds, notes and loans payable	4,797,702	912,351	5,710,053	-
Total non-current liabilities	4,865,763	1,015,207	5,880,970	1,885,336
Total liabilities	8,310,349	3,769,220	12,079,569	4,070,425
NET POSITION				
Net Investment in capital assets	6,961,933	1,833,485	8,795,418	-
Restricted for debt service	114,801	-	114,801	-
Unrestricted	(2,545,116)	(2,744,436)	(5,289,552)	2,342,936
Total net position	\$ 4,531,618	\$ (910,951)	\$ 3,620,667	\$ 2,342,936
Adjustment to reflect the consolidation of internal service fund activities related to the Water Utility Fund.			189,880	
Net position of business-type activities			\$ 3,810,547	

Webb County, Texas
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended September 30, 2014

	Business Type Activities Enterprise Funds			Governmental Activities
	(Major Fund)	(Major Fund)	Total	Internal Service Funds
	Water Utility	Casa Blanca Golf Course		
REVENUES				
Charges for services and plan members contributions	\$ 1,839,294	\$ 350,541	\$ 2,189,835	\$ 14,646,716
Total operating revenues	<u>1,839,294</u>	<u>350,541</u>	<u>2,189,835</u>	<u>14,646,716</u>
OPERATING EXPENSES				
Personnel services	929,162	-	929,162	-
Contractual services	15,100	-	15,100	52,420
Utilities	270,274	76,538	346,812	-
Repairs and maintenance	266,605	20,970	287,575	-
Other supplies and expenses	412,757	523,428	936,185	9,620
Insurance claims and expenses	115,000	-	115,000	14,340,829
OPEB costs	2,429	-	2,429	279,424
Depreciation	381,099	72,088	453,187	-
Total Operating Expenses	<u>2,392,426</u>	<u>693,024</u>	<u>3,085,450</u>	<u>14,682,293</u>
Operating income (loss)	<u>(553,132)</u>	<u>(342,483)</u>	<u>(895,615)</u>	<u>(35,577)</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest and investment revenue	137	17	154	16,612
Miscellaneous revenue	960	60,000	60,960	1,165,908
Interest expense	(230,184)	(45,417)	(275,601)	-
Bond issuance costs	(55,616)	-	(55,616)	-
Total non-operating revenue (expenses)	<u>(284,703)</u>	<u>14,600</u>	<u>(270,103)</u>	<u>1,182,520</u>
Income (loss) before contributions and transfers	<u>(837,835)</u>	<u>(327,883)</u>	<u>(1,165,718)</u>	<u>1,146,943</u>
Capital contributions	437,223	4,130	441,353	-
Transfers in	475,000	-	475,000	1,325,000
Transfers out	-	-	-	(1,325,000)
Change in net position	<u>74,388</u>	<u>(323,753)</u>	<u>(249,365)</u>	<u>1,146,943</u>
Total net position - beginning	<u>4,457,230</u>	<u>(587,198)</u>	<u>3,870,032</u>	<u>1,195,993</u>
Total net position - ending	<u>\$ 4,531,618</u>	<u>\$ (910,951)</u>	<u>\$ 3,620,667</u>	<u>\$ 2,342,936</u>

Change in net position, per above
Adjustment to reflect the consolidation of internal service fund
activities related to the Water Utility Fund. 45,110
Change in net position of business-type activities (page 44) \$ (204,255)

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

Webb County, Texas
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2014

	Business Type Activities			Governmental
	Enterprise Fund			Activities
	(Major Fund)	(Major Fund)		Internal
	<u>Water Utility</u>	<u>Golf Course</u>	<u>Total</u>	<u>Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 1,774,634	350,859	2,125,493	-
Premiums from participants	-	-	-	14,646,944
Payments to employees	(924,365)	-	(924,365)	-
Payments to vendors, suppliers	(929,008)	(546,420)	(1,475,428)	(52,420)
Payments to insurance administrators	-	-	-	(1,653,964)
Claims paid	(115,000)	-	(115,000)	(12,033,777)
Internal transactions	117,446	530,559	648,005	-
Net cash provided (used) by operating activities	<u>(76,293)</u>	<u>334,998</u>	<u>258,705</u>	<u>906,783</u>
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES				
Transfers in	475,000	-	475,000	1,325,000
Transfers out	-	-	-	(1,325,000)
Insurance proceeds stop loss reimbursement	-	-	-	1,165,908
Net cash provided (used) by non capital financing activities	<u>475,000</u>	<u>-</u>	<u>475,000</u>	<u>1,165,908</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Infrastructure	-	(66,168)	(66,168)	-
Infrastructure in Progress	(403,359)	-	(403,359)	-
Equipment and Furniture	(446,554.00)	(221,277)	(667,831)	-
Construction in Progress	-	(98,102)	(98,102)	-
Interest paid on debt	(246,220)	(39,360)	(285,580)	-
Proceeds from issuance of bonds	2,235,000	-	2,235,000	-
Refunded principal of TWDB revenue bonds	(2,150,000)	-	(2,150,000)	-
Principal payments on long term debt	(506,985)	(169,581)	(676,566)	-
Proceeds from capital lease obligation	-	150,260	150,260	-
Principal payments on capital leases	-	(37,685)	(37,685)	-
Issuance cost for bonds	(55,616)	-	(55,616)	-
Proceeds from sales of capital assets	960	60,000	60,960	-
Contributed capital	437,223	4,130	441,353	-
Net cash provided (used) by capital financing activities	<u>(1,135,551)</u>	<u>(417,783)</u>	<u>(1,553,334)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	137	17	154	16,612
Net cash provided (used) by investing activities	<u>137</u>	<u>17</u>	<u>154</u>	<u>16,612</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>(736,707)</u>	<u>(82,768)</u>	<u>(819,475)</u>	<u>2,089,303</u>
Cash and investments, beginning of year	1,176,201	373,252	1,549,453	4,305,524
Cash and investments, end of year	<u>\$ 439,494</u>	<u>290,484</u>	<u>729,978</u>	<u>6,394,827</u>
Reconciliation of operating income to net cash provided (used) by operations:				
Operating income	\$ (553,132)	(342,484)	(895,616)	(35,577)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	381,099	72,088	453,187	-
(Increase) Decrease in Accounts Receivable	(64,660)	318	(64,342)	473,243
(Increase) Decrease in Other Receivables	-	-	-	200
(Increase) Decrease in Due from Other Funds	(123,213)	(1)	(123,214)	2,802,157
(Increase) Decrease in Inventories	(26,751)	-	(26,751)	-
(Increase) Decrease in Prepaids & Other Assets	-	288	288	-
Increase (Decrease) in Accounts Payable	62,124	65,480	127,604	-
Increase (Decrease) in Claims Payable	-	-	-	(24,967)
Increase (Decrease) in Other Payables	2,784	8,749	11,533	-
Increase (Decrease) in Accrued Liabilities	-	-	-	31,264
Increase (Decrease) in Accrued Wages Payable	(5,050)	-	(5,050)	-
Increase (Decrease) in Due to Other Funds	240,659	530,560	771,219	(2,801,634)
Increase (Decrease) in Short-Term Risk Liability	-	-	-	175,111
Increase (Decrease) in Long-Term Risk Liability	-	-	-	7,562
Increase (Decrease) in Long Term OPEB Liability	2,429	-	2,429	279,424
Increase (Decrease) in Short Term Accrued Compensated Absences	(3,390)	-	(3,390)	-
Increase (Decrease) in Long Term Accrued Compensated Absences	10,808	-	10,808	-
Total adjustments	<u>476,839</u>	<u>677,482</u>	<u>1,154,321</u>	<u>942,360</u>
Net cash provided (used) by operating activities	<u>\$ (76,293)</u>	<u>334,998</u>	<u>258,705</u>	<u>906,783</u>
Non-Cash investing, capital, and financing activities:				
Contributions of capital assets from governmental-activities	\$ 437,223	4,130	441,353	-

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

Webb County, Texas
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2014

	Private Purpose Trust Funds	
	Total	Agency Funds
ASSETS		
Cash and investments	\$ 3,272,368	\$ 18,553,495
Other receivables	-	1,992,617
Total assets	3,272,368	20,546,112
DEFERRED OUTFLOWS OF RESOURCES	-	-
Total assets and deferred outflows of resources	3,272,368	20,546,112
LIABILITIES		
Accounts payable	2,985,177	153,482
Due to other governments	-	6,608,054
Refunds payable and others	61,627	13,784,576
Total liabilities	3,046,804	20,546,112
DEFERRED INFLOWS OF RESOURCES	-	-
Total liabilities and deferred inflows of resources	3,046,804	20,546,112
NET POSITION		
Held in trust for benefits and other purposes	\$ 225,564	

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

Webb County, Texas
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended September 30, 2014

	Private Purpose Trust Funds
	Total
ADDITIONS	
Interest	1,165
Total net investment earnings	1,165
Other Additions:	
Grazing lease and royalties	2,954,186
Total additions	2,955,351
DEDUCTIONS	
Education	4,106,269
Total deductions	4,106,269
Change in net position	(1,150,918)
Net Position - beginning	1,376,482
Net Position - ending	\$ 225,564

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, 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units in the United States of America. The Governmental Accounting Standard Board (GASB) is the accepted primary standard-setting body for establishing governmental accounting and financial reporting principles. The County's significant accounting policies are described below.

A. REPORTING ENTITY

As required by GAAP, the accompanying financial statements present the financial data of the County (the primary government) and its component units. The financial data of the component units are included in the County's basic financial statements because of the significance of their operational or financial relationship with the County. The component entity is blended together with the County and referred as the reporting entity.

Blended Component Unit

Blended component units are entities that are legally separate from the County but that are so closely related to the County that are, in essence, extensions of the County. The blended component unit is reported as part of the primary government:

Webb County Housing Finance Corporation

The Webb County Housing Finance Corporation (WCHFC) is a Texas public, non-profit corporation created in accordance with the Texas Government Code Chapter 394 -- Housing Finance Corporation Act. Pursuant to the Act, The WCHFC is authorized to finance residential housing by issuing its tax exempt revenue bonds to acquire mortgage loans to low and moderate income persons, and to pledge such mortgage loans as security for the payment of the principal and interest of the revenue bonds. The tax-exempt bonds issued by WCHFC do not constitute a debt or a pledge of faith or credit of the WCHFC or

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

the County. The bonds are payable by the user pursuant to terms defined in the loan agreement underlying each issue. Interest received on the bonds is generally exempt from federal income tax under Section 103 of the Internal Revenue Code. The WCHFC originally issued \$13,320,000 Single Family Mortgage Revenues Bonds, Series 1996. As of 2013 the principal balance outstanding was \$ 1,320,000 and was refunded and paid from WCHFC assets. The WCHFC available assets are \$ 129,566 by the Court for only residential housing purposes. The WCHFC is governed by the five member Board of the Directors which is comprised of the Webb County Commissioners' Court.

The WCHFC does not issue separately audited financial statements. The only financial data available on this component unit is included in the County's CAFR and may be obtained from the Webb County Auditor's Office or through the County's website.

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

<http://www.webbcountytexas.gov/CountyAuditor/FinancialReports/CAFR/2014CAFR/>

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 Position, 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.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

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. Emphasis in the fund financial statements is on the major funds in either the governmental or business-type categories. Non-major funds (by category) or fund type are summarized into a single column.

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

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

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

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

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

The County's fiduciary funds 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.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

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

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

1. BASIS OF ACCOUNTING

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

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

Accrual:

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

Modified Accrual:

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

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

2. FINANCIAL STATEMENT PRESENTATION - FUND FINANCIAL STATEMENTS

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.

The County reports the following major funds:

The General Fund is the County's primary operating fund, and it is the used to account for all revenue sources and expenditures which are not accounted for in other funds.

Certificate of Obligations, Series 2013 capital project fund, is a major fund and was issued in August 2013 for various capital projects and purchases of capital outlay. The Certificate of Obligations, Series 2013 are for paying contractual obligations to be incurred for the design, planning, acquisition, and renovation of public property.

The Water Utility Fund and the Casa Blanca Golf Course enterprise funds are major funds reported in the County's business-type activity. Webb County Water Utility is an integrated water and wastewater system one of two enterprise funds of the County. EL Cenizo and Rio Bravo are the two communities serviced by the County. The Casa Blanca Golf Course is an 18-hole golf course operated by the County. The Course was first designed in 1967 by Leon Howard and again in 1994 by Jimmy Evans. The funds are used to account for the financing, construction, and operations.

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

of financial resources) rather than upon net income. The following is a description of the County's governmental funds.

General Fund is the County's primary operating fund, and it is the used to account for all revenue sources and expenditures which are not accounted for in other funds.

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 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.

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.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

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 implement GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions as of September 30, 2007. Actuarial reports are prepared every two years September 30, 2011, 2013 and 2014 for the current year was requested to consider the employer and employee contributions, percentage of OPEB cost contributed, net OPEB obligation and 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 position and changes in net position 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 ten 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 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 a \$4,106,270 distribution as of September 30, 2014. The Court ordered the balance to remain in the Permanent School Fund as net position.

The County's agency funds included the following:

The District Clerk Fund and County 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.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

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 Community Corrections Fund accounts for the receipts and disbursement of funds administered by the Community Supervision and Corrections Department.

The Webb County-City of Laredo Regional Mobility Authority accounts for the receipts and disbursement of funds administered by the Webb County-Laredo RMA.

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 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. The general fund is the offsetting interfund receivable for the negative cash balance.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

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 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 position. 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 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:

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

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:

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

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 capital assets contributed or acquired with grant monies is deducted from the applicable net position category.

7. OTHER ASSETS AND BOND ISSUANCE COSTS

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

In the proprietary funds, bond issuance cost is expensed except for any portion related to prepaid insurance cost are recognized as period costs. Bond discounts or premiums are presented as a reduction or addition to the face amount of the general obligation or revenue bonds payable. As part of the reconciliation and presentation at the government-wide level these costs are adjusted and reflected similarly to proprietary funds.

Governmental Activities:		
Prepaid Expenses	\$	45,354
Deposits		<u>20,518</u>
	Total \$	<u><u>65,872</u></u>
Business Activities:		
Proprietary Fund:		
Enterprise Fund		
Prepaid Expenses	\$	5,712
	Total \$	<u><u>5,712</u></u>

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

8. RECLASSIFICATION

Certain September 30, 2013 accounts balances have been reclassified in this report to conform to the financial statement presentation used in 2014.

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 those estimates.

10. FUND BALANCES

The County's 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. 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 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.

Restricted Fund Balance -- Represents amounts that are restricted to specific purposes, with constraints placed on the use of resources by (a) external creditors (such as debt covenants), 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 be transferred to the general fund to be used for any general purpose.

Committed Fund Balance -- The committed fund balance classification includes amounts that can be used only for specific purposes imposed by formal action such as a resolution of the Court.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

Those committed amounts cannot be used for any other purpose unless the Court removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due progress. Constraints imposed on the use of committed amounts are imposed by the Court, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. The Court committed the General Fund's fund balance for justice software acquisition and for litigation in any from last year detention center land sale. In addition, the Court committed the four capital projects funds allocated through the use of the general fund transfers and one private foundation donation for a library.

Assigned Fund Balance – Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted and committed. Such intent should be expressed by the Court or its designated officials to assign amounts to be used. The Webb County Auditor / Budget Officer by appointment by the Court was delegated the authority to assign the fund balance to particular purposes. Assignments made by the Webb County Auditor / Budget Officer can occur during the budget process or throughout the year in the normal course of business. The General Fund balance has been assigned for a three year interfund payables repayment plan for the County's two enterprise funds. The Court at their discretion, may make assignments of fund balance or direct the Webb County Auditor / Budget Officer to do so. Constraints imposed on the use of the assigned amounts can be removed with no formal action.

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.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

FUND BALANCES

Fund balances by classification as of September 30, 2014 pursuant to GASB No. 54 are as follows:

	Major Funds		Nonmajor Governmental Fund			Total Governmental Funds
	General Fund	Certificates of Obligation, Series 2013	Special Revenue Funds	Capital Projects	Debt Service	
Fund Balances:						
Nonspendable:						
Inventory	\$ 253,477		10,846			264,323
Prepaid items	45,354					45,354
Restricted for:						
Debt service					1,449,531	1,449,531
Adult Detox and Residential Treatment Facility		374,063				374,063
Capital Outlay		413,584				413,584
Casa Blanca Dam Repairs		1,000,000				1,000,000
Fire Station		1,472,575				1,472,575
Flood Study/Drainage Plan-HWY 359 Colonias		350,000				350,000
Infrastructure and Equipment		697,357				697,357
Juvenile Drug Rehab & Detox Facility		2,500,000				2,500,000
Land and Building Purchase		2,000,000				2,000,000
Rebuild Restitution Center		600,000				600,000
Road Improvements Pct. 1		1,493,459				1,493,459
System Software and Hardware Improvements		2,803,081				2,803,081
Tex-Mex Building Renovation		1,000,000				1,000,000
County Clerk Archive Management			583,711			583,711
Hotel / Motel Tourism			898,284			898,284
County Records Management			60,112			60,112
District Clerk Records Management			363,408			363,408
County Clerk Records Management			691,411			691,411
Road & Bridges			2,018,821			2,018,821
Tax Assessor / Collector Inventory Tax			24			24
Justice of Peace Technology			582,197			582,197
Election Contracting Services			33,171			33,171
District Hot Check Management			5,473			5,473
Juvenile Case Manager			173,698			173,698
Courthouse Security			18,295			18,295
Justice of Peace Security			28,481			28,481
Child Welfare Management			136,021			136,021
Sheriff Inmate Commission Management			30,640			30,640
Child Abuse Prevention			500			500
Court Initiated Guardianship			27,600			27,600
District and County Clerk Electronic Management			19,849			19,849
County Health Care District			1,895,205			1,895,205
County Health Care			617,672			617,672

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

FUND BALANCES - Continued

Housing Finance Corporation			129,566		129,566
Webb County Asset Forfeitures			1,859,530		1,859,530
Star-Plus Home Delivered Meals			9,643		9,643
Child Care Food Program			34,585		34,585
Rural Transportation Program			1,308		1,308
LEOSE			43,151		43,151
District Attorney Prosecution Management			6,138		6,138
Juvenile Delinquency Prevention			206,759		206,759
District Clerk & Texas Attorney General Child Support			68,979		68,979
Drug Court Program			31,116		31,116
Buenos Aires Community Center				156,471	156,471
Capital Outlay from Bond Series				145,175	145,175
Casa Blanca Dam				47,336	47,336
Communication Tower				114	114
Court House Annex				12,653	12,653
Cuatro Vientos Road				33,289	33,289
Fire and EMS Equipment				196,775	196,775
Juvenile Youth Village				65,291	65,291
Park Development				275,925	275,925
Road & Bridge Capital Outlay				9,643	9,643
ROW Acquisition				222,997	222,997
Veterans Museum				492,048	492,048
La Presa Community Center Phase II				145,500	145,500
Other purposes		316,916	19,546	22,000	358,462
Committed to:					
Detention center land sale	3,085,231				3,085,231
Justice System software acquisition	1,500,000				1,500,000
Capital Outlay				466,737	466,737
Permanent Improvements				1,174,434	1,174,434
Building Maintenance and Construction				280,063	280,063
Library Construction				165,800	165,800
Design of water and wastewater improvements				20,005	20,005
Building/Water Improvements				693,210	693,210
Rural rail infrastructure	7,362				7,362
Other purposes				149,842	149,842
Assigned:					
Imprest and change funds	17,837		2,094		19,931
Enterprise deficit fund balance recovery					
Water Utility	848,400				848,400
Golf Course	914,800				914,800
Other purposes	70,030				70,030
Unassigned:					
General Fund unassigned	14,007,784				14,007,784
Disaster Public Assistance				(102,147)	(102,147)
Highway planning				(45,645)	(45,645)
Total fund balances \$	20,750,275	15,021,034	10,607,834	4,627,516	52,456,191

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

11. RESTRICTED NET POSITION

The restricted amount for specific purposes are \$ 31,853,708. The Certificates of Obligation, Series 2013 major fund is \$15,021,035 and \$ 16,832,673 for other governmental funds. Other governmental funds are non-major funds include \$ 10,607,835 for special revenues, and \$4,775,307 for capital projects restricted for various programs and projects, along with \$ 1,449,531 for debt service.

12. ASSIGNED FOR OTHER PURPOSES

Encumbrances outstanding at year-end are reported as assigned for other purposes as part of the new fund balance classification. As of September 30, 2014 encumbrances amounted to \$578,334 of which \$ 70,030 relates to the general fund, \$ 316,916 for the Certificates of Obligation, Series 2013 a major capital project fund, \$ 19,546 for non-major special revenue funds and \$171,842 for non-major capital project funds.

13. ADJUSTMENTS TO FUND BALANCE AND NET POSITION

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

Governmental Funds – General Fund and Special Revenues Funds

The General Fund beginning fund balance was restated \$ 36,606 for the following: Justice of the Peace(s) truancy fines by (\$62,900) for refunds to two school districts and for the current year reduction in inventory by (\$5,246) for the Reserve for Inventory. The Reserve for Inventory does not impact the governmental activities. The General Fund beginning fund balance was also restated for Justice of the Peace(s) by \$104,752 for warrant and capias earned by the County.

The special revenue funds were restated \$1,074,352 for the following: The Road and Bridge fund beginning fund balance was restated for Justice of Peace(s) by \$ 1,078,352 for warrant and capias earned by the County. The El Aguila Rural Transit System beginning fund balance was restated for the current year reduction in inventory by (\$4,000) for the Reserve for Inventory. The Reserve for Inventory does not impact the governmental activities.

Governmental Activities

Government Wide Statements of Activities beginning net position was restated by \$ 1,120,204 for the governmental funds with the exception for the Reserve for Inventory (\$9,246) for the General Fund and special revenues fund

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

14. DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows of resources - A consumption of net assets by the County that is applicable to a future reporting period. For example prepaid items and deferred charges. The County reports deferred loss on refunding of resources that is the difference in the carrying value of refunded debt and its reacquisition price.

15. DEFERRED INFLOWS OF RESOURCES

Deferred inflow of resources - An acquisition of net assets by the County that is applicable to a future reporting period. For example deferred revenues and advance collections. The County reports deferred tax revenues in the General Fund unassigned fund, Road and Bridge Fund and Debt Service Fund until the period these amounts become available. In addition the deferred inflows of resources include the County District Court, County Court of Law I and II and Justice of Peace(s) fines and court cost.

16. NET POSITION

Net Position is comprised of three categories: Net Investment in Capital Assets, Restricted Net Position, and Unrestricted Net Position. The first category of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds that are attributable to these capital assets. Restricted net position is restricted assets reduced by liabilities and deferred inflows of resources related to those assets. As of September 30, 2014, the primary government had \$ 31,968,509 restricted net position. Net position which is neither restricted nor related to net investment in capital assets, is reported as unrestricted net position.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

The proprietary fund statement of net position include a reconciliation between net position – total enterprise fund and net position of business-type activities as reported in the government-wide statements of net position. 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 \$ 189,880 difference are as follows:

Internal receivable representing charges in excess of cost to business-type activities – prior years	\$ 144,770
Internal payable representing cost in excess of charges to business-type activities – current year	<u>45,110</u>
Net adjustment to increase net assets – total enterprise fund to arrive at net assets – business-type activities	<u><u>\$ 189,880</u></u>

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. DEFICIT FUND EQUITY

Proprietary Funds – Enterprise Funds and Internal Service Fund

Enterprise Funds

The Water Utility System Fund has a negative unrestricted net position of \$ 2,545,116 as of September 2014. 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 are to ensure the Utility System meet its debt service obligations and operations. The 2015 adopted budget reflect a \$ 475,000 transfer out from the General Fund.

The Casa Blanca Golf Course Fund has a negative unrestricted net position of \$ 2,744,436 as of September 2014. 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 once the golf rounds exceed 37,500 rounds. The County pays for all investments and related obligations. The Court is considering rate increases until after renovations are completed.

Internal Service Funds:

The Employees Retirees Post- Employment Benefits Fund has a negative unrestricted net position of \$ 469,113 as of September 2014. The Court increased retiree premiums after the first quarter of 2014. Claims paid for October 2013 through February 2014 were \$ 670,495 compared to \$261,275 for the rest of the fiscal year. The Court approved a policy to review the retiree premium annually. The County \$ 100 contribution has been the same since the inception of the retiree program.

Governmental Funds: Special Revenues Funds and Capital Project Funds:

The Federal Emergency Management Agency (FEMA) Grant 1931 DRPA has a negative unrestricted net position of \$ 102,147 at the end of September 2014. The project is to implement measures that will permanently reduce or eliminate future damages or losses from natural hazards through safer building practices and improving existing structures and supporting infrastructures. The grant agencies provided seventy five percent funding at the beginning of the project. Guidelines provide that the remaining twenty five percentage will be billed until the project is completed. The project was completed October 2014 and pending the grant agency audit.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

The Texas Department of Transportation Grant Loop 20 main lanes has a negative unrestricted net position of \$27,970 at the end of September 2014. The granting agency require revisions to the progress reports and invoices and the granting agency is pending approval and payment.

The Texas Department of Transportation Grant Loop 20 extension project has a negative unrestricted net position of \$17,675 at the end of September 2014. The granting agency require revisions to the progress reports and invoices and the granting agency is pending approval and payment.

IV. DETAILED NOTES ON ALL FUNDS

A. CASH AND CASH EQUIVALENTS AND INVESTMENTS

CASH - At September 30, 2014, the County's cash on hand is \$ 19,931 and \$ 900 for governmental activities and business type activities respectively. The carrying amount of the County deposits was \$ 43,169,128 and the bank balance was \$42,397,972 for the governmental activities. The carrying amount of the County's deposits for the business-type activities was \$611,034 and the bank balance was \$601,507. The fiduciary funds carrying amount of the County's deposits was \$15,870,868 and bank balance was \$15,421,230. Of the bank amounts, 100 percent was insured or collateralized with securities held by the County's agent in the County's name.

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

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

Pursuant to subchapter G of chapter 404, the Comptroller of Public Accounts administers the Texas Local Government Investment Pools (the TexPool Portfolios) as public funds investment pools through the Texas Treasury Safekeeping Trust Company. The TexPool portfolio is designed and managed to ensure that it maintain its AA 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 \$ 7,661,200 (\$ 7,546,359 for governmental activities, \$114,841 for business-type activities) are reported as cash equivalent. Texpool's net assets value is 1.00009% of the County's carrying value as of September 30, 2014. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

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

Financial Statements	Primary Government		
	Governmental Activities	Business-type Activities	Fiduciary Funds
Cash on hand	\$ 19,930	\$ 900	\$
Deposits	43,169,128	611,034	14,506,006
Certificates of deposit	8,102,572	3,203	4,047,489
Texpool State Investment Pool	7,546,359	114,841	3,272,368
Total Cash and Cash Equivalents	\$ 58,837,989	\$ 729,978	\$ 21,825,863

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

The County's does not have a formal investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increase interest rates.

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.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

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

<u>Investment Type</u>	Primary Government			<u>Maturity & Weighted Average Maturity</u>	<u>Standard & Poor's Credit Rating</u>
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Fiduciary Funds</u>		
Certificates of deposits	\$ 2,077,135	\$ 3,203	\$ 1,076,339	Less than 90	
Certificates of deposits	6,025,438	-	2,150,766	Less than 365	
Certificates of deposits	-	-	820,384	More than 365	
Texpool Investment Pool	7,546,359	114,841	3,272,368	20 (2)	AA
Total	<u>\$ 15,648,932</u>	<u>\$ 118,044</u>	<u>\$ 7,319,857</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 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 certificates of deposits are mandates by the Judicial District Courts and County Court of Law I and II by court's orders.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

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 counterpart, the County may not be able to recover the value of its investments that are held by the counterparty. As of September 30, 2014 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:

<u>Tax Receivable Delinquent</u>	<u>Taxes</u>	<u>Allowance for Uncollectible Taxes</u>	<u>Net Taxes</u>
Delinquent Taxes			
General Fund	\$ 10,573,013	\$ 317,285	\$ 10,255,728
Non-major Governmental Fund	1,445,363	43,266	1,402,097
Total Tax Receivable Delinquent	<u>\$ 12,018,376</u>	<u>\$ 360,551</u>	<u>\$ 11,657,825</u>

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

	General Fund	Nonmajor Governmental Funds	Total
Court Fines and Fees	\$ 14,647,802	\$ -	\$ 14,647,802
Accounts Receivable	1,048,561	1,044,196	2,092,757
Accrued Interest Receivable	1	-	1
Gross Receivables	15,696,364	1,044,196	16,740,560
Less: allowance for uncollectibles	(11,561,908)	(72,324)	(11,634,232)
Net Total Receivables	<u>\$ 4,134,456</u>	<u>\$ 971,872</u>	<u>\$ 5,106,328</u>

Governmental funds report unearned 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 inflows of resources. At the end of the current fiscal year, the various components of deferred inflows and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Unearned	Total
Property taxes receivable – General Fund	\$ 9,869,527	\$ -	\$ 9,869,527
Court fines receivable - General Fund	3,776,198	-	3,776,198
Property taxes receivable – Road and Bridge Fund	222,507	-	222,507
Property taxes receivable – Debt Service Fund	1,129,940	-	1,129,940
Receivable and other accounts	865,077	-	865,077
Grant drawdown prior to meeting all eligibility requirements	-	145,966	145,966
Total	<u>\$ 15,863,249</u>	<u>\$ 145,966</u>	<u>\$ 16,009,215</u>

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

C. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2014 was as follows:

	Balance September 30, 2013	Additions	Deletions	Transfers	Balance September 30, 2014
Governmental activities:					
Capital assets, not being depreciated:					
Land and improvements	\$ 8,712,827	\$ -	\$ -	\$ -	\$ 8,712,827
Infrastructure in progress	9,523,359	436,811	-	(524,107)	9,436,064
Construction in progress	4,248,150	851,426	-	(675,862)	4,423,714
Total capital assets, not being depreciated	<u>22,484,337</u>	<u>1,288,238</u>	<u>-</u>	<u>(1,199,969)</u>	<u>22,572,606</u>
Capital assets, being depreciated:					
Infrastructure	104,033,857	994,785	-	524,107	105,552,749
Buildings	103,161,469	161,338	(428,671)	675,862	103,569,999
Furniture, fixtures, and equipment	47,930,759	4,504,431	(1,176,273)	(441,353)	50,817,565
Intangible	689,323	196,919	-	-	886,242
Total capital assets, depreciated	<u>255,815,408</u>	<u>5,857,474</u>	<u>(1,604,944)</u>	<u>758,616</u>	<u>260,826,555</u>
Less accumulated depreciation for:					
Infrastructure	(50,492,281)	(1,865,819)	-	-	(52,358,100)
Buildings	(43,063,949)	(2,788,132)	78,841	-	(45,773,240)
Furniture, fixtures, and equipment	(35,624,470)	(2,968,482)	1,079,678	-	(37,513,274)
Intangible	(270,623)	(117,884)	-	-	(388,507)
Total accumulated depreciation	<u>(129,451,323)</u>	<u>(7,740,317)</u>	<u>1,158,519</u>	<u>-</u>	<u>(136,033,121)</u>
Total capital assets, being depreciated, net	<u>126,364,085</u>	<u>(1,882,843)</u>	<u>(446,424)</u>	<u>758,616</u>	<u>124,793,434</u>
Governmental activities capital assets, net	<u>\$ 148,848,421</u>	<u>\$ (594,605)</u>	<u>\$ (446,424)</u>	<u>\$ (441,353)</u>	<u>\$ 147,366,039</u>

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

	Balance September 30, 2013	Additions	Deletions	Transfers	Balance September 30, 2014
Business-type activities:					
Capital assets, not being depreciated:					
Land and improvements	\$ 1,961,407	\$ -	\$ -	\$ -	\$ 1,961,407
Infrastructure in progress	-	403,359	-	-	403,359
Construction In progress	-	98,102	-	-	98,102
Total capital assets, not being depreciated	<u>1,961,407</u>	<u>501,461</u>	<u>-</u>	<u>-</u>	<u>2,462,868</u>
Capital assets, being depreciated:					
Infrastructure	13,848,256	66,168	-	-	13,914,425
Buildings	879,672	-	-	-	879,672
Furniture, fixtures, and equipment	1,756,531	226,479	(266,106)	441,353	2,158,256
Total capital assets, depreciated	<u>16,484,460</u>	<u>292,647</u>	<u>(266,106)</u>	<u>441,353</u>	<u>16,952,353</u>
Less accumulated depreciation for:					
Infrastructure	(2,895,142)	(333,969)	-	-	(3,229,111)
Buildings	(395,135)	(24,536)	-	-	(419,671)
Furniture, fixtures, and equipment	(1,435,248)	(94,682)	266,106	-	(1,263,823)
Total accumulated depreciation	<u>(4,725,523)</u>	<u>(453,187)</u>	<u>266,106</u>	<u>-</u>	<u>(4,912,604)</u>
Total capital assets, being depreciated, net	<u>11,758,937</u>	<u>(160,540)</u>	<u>-</u>	<u>441,353</u>	<u>12,039,749</u>
Business-type activities capital assets, net	<u>\$ 13,720,343</u>	<u>\$ 340,921</u>	<u>\$ -</u>	<u>\$ 441,353</u>	<u>\$ 14,502,617</u>

Interest cost of \$ 1,202,380 are capitalized in the business type activities for prior year construction projects.

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

Governmental activities:

General Government	\$	759,200
Justice System		1,342,207
Public Safety		1,943,381
Correction and Rehabilitation		445,767
Health and Human Service		329,079
Community and Economic Development		526,316
Infrastructure and Environmental Services		2,394,368
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets		
		7,740,317
Total depreciation expense - governmental activities	\$	7,740,317

Business-type activities:

Total depreciation expense - business-type activities	\$	453,187
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D. ACCOUNTS PAYABLE AND ACCRUED EXPENSES

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

Accounts Payable and Accrued Liabilities	Governmental Activities	Business-type Activities
Accounts payable	\$ 5,961,248	\$ 243,848
Accrued wages	2,427,643	26,093
Other liabilities	1,448,703	46,528
Restitution payable	47,293	-
Retainage payable	214,003	9,810
Total Accounts Payable and Accrued Liabilities	\$ 10,098,890	\$ 326,279

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.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

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 interfund/intrafund receivable and payable balances are as of September 30, 2014.

<u>Primary Government</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Governmental Funds		
General Fund	\$ 11,514,379	\$ 12,163,754
Nonmajor Governmental Funds	9,159,235	3,469,163
Governmental Funds Subtotals	20,673,614	15,632,917
Proprietary Funds		
Water Utility (Major Fund)	158,978	2,582,332
Golf Course (Major Fund)	4	2,554,411
Proprietary Funds Subtotals	158,982	5,136,743
Internal Service Funds		
Employee Health Benefits	18,534	-
Workers Compensation Reserve	-	62,934
OPEB Employees Retiree Fund	-	18,534
Internal Service Funds Subtotals	18,534	81,468
Total	\$ 20,851,128	\$ 20,851,128

The Water Utility and the Golf Course interfund payables will be liquated over a period of three years. To implement the interfund payables repayment plan a portion of the General Fund balance has been assigned for the current fiscal year.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

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, 2014:

Transfers Out:	Transfers In:				
	General Fund	Nonmajor Governmental Funds	Enterprise Funds	Internal Service Funds	Total
General Fund	\$ -	\$ 1,919,233	\$ 475,000	\$ -	\$ 2,394,233
Nonmajor Governmental Funds	515,000	556,146	-	-	1,071,146
Internal Service Funds	-	-	-	1,325,000	1,325,000
Total	\$ 515,000	\$ 2,475,379	\$ 475,000	\$ 1,325,000	\$ 4,790,379

The General Fund's transfers in \$ 515,000 consist of Special Revenue Funds - \$250,000 from the Webb County Courthouse Security Fund for the Sheriff's security personnel, and \$ 20,000 from the Webb County Justice of Peace(s) Courthouse Security Fund for the security personnel hired within the Justice of Peace Precinct 1 Place 1 and Justice of Peace Precinct 4. The Capital Outlay Fund and the Permanent Improvement Fund capital project funds transfer in \$ 110,000 and \$135,000 respectively to reduce the amount of shortfall for the 2014 General Fund's adopted budget

The enterprise funds' statements of revenues, expenses and changes in net position compared to the business-type activities consist of \$ 441,353 for assets acquired and contributed from the governmental funds to the Water Utility Fund and the Casa Blanca Golf Course \$ 437,223 and \$4,130 respectively.

The General Fund's transfers out \$ 2,394,233 consist of \$1,832,909 salaries saving consisting of \$879,947 for the Capital Outlay Fund capital project and \$ 952,962 for the Permanent Improvement Fund capital project. The General Fund transfer out \$ 50,000 to the Webb County Record Preservation Fund for personnel and operations not covered by fees of office. The General Fund transfers out \$ 35,000 for the Juvenile Case Manager Fund special revenue fund for the County's Justice of Peace(s) to share one half the personnel cost with fees of office for attendance officers or court coordinators with school districts that participate to address truancy. The Court also approved the general fund transfers out \$475,000 to the Water Utility Enterprise Fund for debt service requirements and operations. The General Fund transfers out \$ 1,324 to pay for capital leases paid from the Debt Service Fund.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

The Court approved transfers out \$ 1,325,000 from the Worker's Compensation Reserve Fund \$600,000 and \$725,000 respectively to the Webb County Employees' Health Benefit and the Webb County Employees Retiree OPEB Fund internal service funds. The transfers partially assisted in eliminating the fund's deficit of the OPEB fund.

F. LEASES

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

The assets acquired through capital lease are as follows:

		Governmental Activities
Asset:		
Buildings	\$	82,905
Equipment		4,541,905
Less: Accumulated Depreciation		(2,835,139)
Total	\$	<u><u>1,789,671</u></u>
		Business-type Activities
Asset:		
Equipment	\$	760,751
Less: Accumulated Depreciation		(575,022)
Total	\$	<u><u>185,730</u></u>

Lease payments are reported in the Debt Service Fund for governmental funds as taxes that have been levied for that specific purpose. The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2014, were as follows:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

<u>Year Ending September 30, 2014</u>	<u>Governmental Activities</u>
2015	430,355
2016	696,468
2017	253,865
2018	222,483
2019	65,577
Total minimum lease payments	1,668,748
Less: amount representing interest	(94,762)
Present value of minimum lease payments	<u>\$ 1,573,986</u>

<u>Year Ending September 30, 2014</u>	<u>Business-type Activities</u>
2015	\$ 34,274
2016	34,274
2017	34,274
2018	39,780
2019	-
Total minimum lease payments	142,602
Less: amount representing interest	(9,512)
Present value of minimum lease payments	<u>\$ 133,090</u>

G. LONG-TERM DEBT

The following is a summary of the long-term debt for the year ended September 30, 2014. The Certificates of Obligations, 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 current year capital lease is for the Cisco telephone network system for the County's administration building retired with General Fund transfers to the Debt Service Fund. 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 lease purchase acquisition are for three motor graders, three backhoes and three garbage truck and one vacuum truck for the Road and Bridge Fund. The lease purchase debt is retired with Road and Bridge transfers to the Debt Service Fund.

The business-type debt includes Texas Water Debt Board Water and Sewer DFUNDII Loan series 2000, Certificates of Obligations, Series 2006, Series 2008, and Series 2013, Limited Tax Refunding Bonds, Series 2005, Series 2010, Series 2012 and TWDB EDAP Loan (series 2004 & series 2004A) that are retired by the Webb County Water Utility Fund.

A portion of the Limited tax Refunding Bonds, Series 2003, Series 2007 and Series 2012, Certificates of Obligations, Series 2003, Series 2010 and 2013 are also retired by the Webb County Casa Blanca Golf Course Fund. In addition golf course fund acquire and pays for the capital lease for the fifty-five golf carts.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

Changes in Long-Term Liabilities

Long-term liabilities activity for the fiscal year ended September 30, 2014, was as follow:

	Original Amount	Beginning Balance	Additions	Refunded	Reductions	Ending Balance	Amount Due Within One Year
Governmental Activities:							
Certificates of Obligations & Bonds							
Limited Tax Refunding Bonds, Series 2003	\$ 5,440,004	\$ 798,612	\$	\$	\$ 798,612	\$	
Certificates Of Obligation, Series 2003	9,700,000	906,950			300,700	606,250	606,250
Limited Tax Refunding Bonds, Series 2005	12,716,562	8,724,234			1,067,771	7,656,463	1,172,817
Certificates Of Obligation, Series 2006	11,685,000	3,835,000			489,000	3,346,000	523,000
Limited Tax Refunding Bonds, Series 2007	6,865,123	6,693,127			29,485	6,663,642	29,485
Limited Tax Refunding Bonds, Series 2008	7,105,000	2,995,000			1,045,000	1,950,000	1,950,000
Certificates of Obligations, Series 2010	6,406,714	5,968,285			254,571	5,713,714	264,000
Limited Tax Refunding Bonds, Series 2010	18,398,000	18,398,000			199,707	18,198,293	199,707
Limited Tax Refunding Bonds, Series 2012	8,828,700	8,598,761				8,598,761	
Certificates of Obligations, Series 2013	16,888,766	16,888,766			534,692	16,354,074	215,753
	104,033,869	73,806,735			4,719,538	69,087,197	4,961,012
Bond premiums		2,528,576			201,296	2,327,280	
Bond discounts		(221,291)			(19,732)	(201,559)	
Total Certificates of Obligations & Refunding Bonds	104,033,869	76,114,020			4,901,102	71,212,918	4,961,012
Tax Notes							
Tax Notes, Series 2007A	1,125,000	195,000			195,000		
Total Notes	1,125,000	195,000			195,000		
Lease Purchases							
New Dawn - District Attorney Prosecutor	329,067	119,546			58,369	61,177	61,177
Road & Bridge Heavy Equipment	1,606,029	1,464,135			257,167	1,206,968	265,818
Cisco Telephone System	308,268		308,268		2,427	305,841	63,169
Total Lease Purchases	2,243,364	1,583,681	308,268		317,963	1,573,986	390,164
Governmental activities long-term liabilities							
	107,402,233	77,892,701	308,268		5,414,065	72,786,904	5,351,176
Business-type Activities:							
Certificates of Obligations & Bonds							
Limited Tax Refunding Bonds, Series 2003	894,996	131,388			131,388		
Certificates Of Obligation, Series 2003	300,000	28,050			9,300	18,750	18,750
Limited Tax Refunding Bonds, Series 2005	2,058,438	1,440,766			152,229	1,288,543	172,183
Certificates of Obligations, Series 2006	720,000	250,000			31,000	219,000	32,000
Limited Tax Refunding Bonds, Series 2007	119,877	116,873			515	116,358	515
Certificates of Obligations, Series 2008	648,000	597,000			25,000	572,000	26,000
Certificates of Obligations, Series 2010	388,286	361,715			15,429	346,286	16,000
Limited Tax Refunding Bonds, Series 2010	27,000	27,000			293	26,707	293
Limited Tax Refunding Bonds, Series 2012	386,300	376,239				376,239	
Certificates of Obligations, Series 2013	1,111,234	1,111,234			35,308	1,075,926	14,247
Limited Tax Refunding Bonds, Series 2014	2,235,000		2,235,000		40,000	2,195,000	290,000
	8,889,131	4,440,265	2,235,000		440,462	6,234,809	569,988
Bond premiums		65,411			7,249	58,162	
Bond discounts		(14,075)			(1,145)	(12,930)	
Total Certificates of Obligations & Refunding Bonds	8,889,131	4,491,601	2,235,000		446,566	6,280,041	569,988
Loans							
TWDB Water & Sewer DFUNDII, Series 2000	1,958,000	1,190,000		1,050,000	140,000		
TWDB EDAP Loan, Series 2004	1,102,000	777,000		717,000	60,000		
TWDB EDAP Loan, Series 2004A	588,000	413,000		383,000	30,000		
Total Loans	3,648,000	2,380,000		2,150,000	230,000		
Lease Purchases							
Golf Course Lease	550,491	20,515			20,515		
Golf Course Lease	150,260		150,260		17,170	133,090	30,234
Total Lease Purchases	700,751	20,515	150,260		37,685	133,090	30,234
Business-type Activity Long-term Liabilities	\$ 13,237,882	\$ 6,892,116	\$ 2,385,260	\$ 2,150,000	\$ 714,251	\$ 6,413,131	\$ 600,222

Webb County, Texas

Notes to the Financial Statements

For the Fiscal Year Ended September 30, 2014

Description of Individual Bond Issues and Loans Outstanding

Summarized below are the County's individual bond and loan issues which are outstanding at September 30, 2014.

Purpose of Issue	Amount Issued	Amount Outstanding	Interest Rate	Maximum Annual Debt Service
PRIMARY GOVERNMENT:				
Governmental Activities				
Certificates Of Obligations, Series 2003 for the design, planning, acquisition, enhancement, construction, rehabilitation, renovation, and improvement to various County facilities and buildings, parks, recreational and community centers; right-of-way acquisition and road improvements in the colonias areas; construction of an international bridge; purchase office equipment, vehicles, heavy equipment and other equipment for the County courts, the Sheriff's department, and other various County departments; and the payment of contractual obligations for professional services in connection with such projects (including, but limited to, financial advisory, legal, architectural, and engineering fees).	9,700,000	606,250	2.50%-5.00%	950,230
Limited Tax Refunding Bonds, Series 2005 refund a portion of the County's outstanding debt for Certificates of Obligation, Series 1999 and Series 2000; costs incurred in connection with issuance of the bonds.	12,716,562	7,656,463	3.00%-5.00%	1,617,099
Certificates Of Obligations, Series 2006 for the design, planning, acquisition, enhancement, construction, rehabilitation, renovation and improvement to various County facilities and buildings, parks and community centers; right-of-way and/or land acquisition and drainage facilities in the Colonias areas; permitting an international railroad bridge; permitting an international bridge; right-of-way and utilities relocation; purchase office equipment or equipment, vehicles, and road and Bridge heavy 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; raw water intake and pond cleaning at water treatment plant; and payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering).	11,685,000	3,346,000	4.30%-5.00%	896,706
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.	6,865,123	6,663,642	0.03985	2,335,823
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	1,950,000	0.032	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	18,198,293	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	5,713,714	1.00%-4.00%	484,818
Limited Tax Refunding Bonds, Series 2012 refund a portion of the County's outstanding debt for Certificates of Obligations, Series 2003 and Certificates of Obligations, Series 2006; costs incurred in connection with issuance of the bonds.	8,828,700	8,598,761	2.00%-4.00%	1,087,803
Certificates Of Obligations, Series 2013 for paying contractual obligations to be incurred for the design, planning, acquisition, and renovation of public property, specifically being the Juvenile and Adult Rehabilitation and Detox Facilities, Fire Stations, the Restitution Center, the Tex-Mex Building, the Casa Blanca Dam, wastewater plant improvements; County roads improvements; sheriff's administration building parking lot resurfacing; land and building for future County facilities; repairs and improvements to County golf course including clubhouse; County computer system software and hardware improvements; water treatment plant equipment; two brush trucks; drainage and flood improvements-HWY 359 Colonias area; records preservation system; replace PVC cellular chiller; replace altitude valves for utility system; the purchase of computers, copiers, fax machines, furniture, vehicles, heavy equipment and other equipment for County Courts, the Sheriff Department and various County departments; and the payment of contractual obligations for professional services in connections with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering), and to pay costs of issuance of the Certificates.	16,888,766	16,354,074	1.625%-5.00%	1,360,152
Total Governmental Activities	<u>98,593,865</u>	<u>69,087,197</u>		

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

Business-Type Activities

Certificates Of Obligations, Series 2003 for the design, planning, acquisition, construction, and equipping of golf course improvements.	300,000	18,750	2.50%-5.00%	19,125
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	1,288,537	3.00%-5.00%	250,276
Certificates Of Obligations, Series 2006 for the design, planning, acquisition, construction, rehabilitation, renovation, and improvements to raw water intake and pond cleaning at water treatment plant; 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).	720,000	219,000	4.30%-5.00%	54,976
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	116,358	3.99%	40,788
Certificates Of Obligations, Series 2008 for the design and construction of Rio Bravo Waterline Replacement Phase II.	648,000	572,000	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	26,707	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	346,286	2.00%-4.00%	29,382
Limited Tax Refunding Bonds, Series 2012 refund a portion of the County's outstanding debt for Certificates of Obligations, Series 2003 and Certificates of Obligations, Series 2006; costs incurred in connection with issuance of the bonds.	1,111,234	1,075,926	1.625%-5.00%	89,817
Certificates Of Obligations, Series 2013 for paying contractual obligations to be incurred for the design, planning, acquisition, and renovation of public property, wastewater plant improvements; water treatment plant equipment; replace altitude valves for utility system; repairs and improvements to County golf course including clubhouse and the payment of contractual obligations for professional services in connections with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering), and to pay costs of issuance of the Certificates.				
Limited Tax Refunding Bonds, Series 2014 refund of the County's outstanding debt for TWDB Water and Wastewater, Series 2000, 2004 and 2004A; costs incurred in connection with issuance of the bonds.	2,235,000	2,195,000	1.74%	334,529
Total Business-Type Activities	<u>7,994,135</u>	<u>6,234,803</u>		

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

Governmental Activities:

Fiscal Year	Certificates of Obligations & Refundings		
	Total all Series		
	Principal	Interest	Total
2015	4,961,012	3,147,548	8,108,560
2016	5,252,722	2,617,576	7,870,298
2017	5,524,718	2,419,692	7,944,410
2018	5,795,911	2,216,615	8,012,526
2019	6,104,510	1,983,397	8,087,907
2020	5,214,587	1,747,428	6,962,015
2021	5,169,408	1,311,299	6,480,707
2022	4,734,722	1,120,214	5,854,936
2023	4,206,121	945,872	5,151,993
2024	3,321,251	809,787	4,131,038
2025	3,434,489	694,228	4,128,717
2026	3,552,444	570,639	4,123,082
2027	2,507,608	456,145	2,963,753
2028	2,610,891	353,775	2,964,666
2029	1,489,122	266,591	1,755,713
2030	1,615,857	193,587	1,809,444
2031	1,144,428	131,228	1,275,656
2032	1,196,021	80,746	1,276,767
2033	1,251,375	27,292	1,274,907
Total Debt	69,087,197	21,093,656	90,177,093

Business-Type Activities:

Fiscal Year	Certificates of Obligations & Refundings		
	Total all Series		
	Principal	Interest	Total
2015	569,988	209,015	779,003
2016	645,278	191,778	837,056
2017	669,282	171,474	840,756
2018	699,089	150,081	849,170
2019	727,490	127,244	854,734
2020	739,413	108,239	847,652
2021	295,592	78,382	373,974
2022	292,278	69,157	361,435
2023	287,879	59,909	347,788
2024	174,749	52,292	227,041
2025	173,511	45,939	219,450
2026	183,556	39,026	222,582
2027	140,392	32,271	172,663
2028	150,109	25,850	175,959
2029	148,878	18,860	167,738
2030	104,143	12,732	116,875
2031	75,572	8,666	84,238
2032	78,979	5,332	84,311
2033	78,625	1,802	84,187
Total Debt	6,234,803	1,408,050	7,646,612

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

H. CURRENT REFUNDING

Proprietary Fund

On March 31, 2014, the County issued \$ 2,235,000 in Limited Tax Refunding Bonds, Series 2014. These bonds were used to defease outstanding bonds of \$ 2,150,000 consisting of the \$ 1,050,000 Waterworks (WW and Sewer System Revenue Bonds, Series 2000, \$717,000 WW and SS Revenues Bonds, Series 2004 and \$383,000 WW and SS Revenue Bonds, Series 2004A, the refunded bonds. This refunding kept the same maturity dates and incurred only cost of issuance that was expensed. The refunding resulted in a saving of \$ 315,743 with a present value saving of \$ 287,174 as of the date of closing.

By placing bond proceeds in an irrevocable trust to provide for future debt service the County defeased the certificates of obligations. Accordingly, the refunded debt is not included in the County's financial statements. At September 30, 2014, defeased bonds in trust were called and redeemed April 1, 2014 and are not outstanding.

I. BONDS DEFEASED - DEFEASANCE OF DEBT

Governmental Activities

On December 6, 2012, the County issued \$ 8,828,700 in Limited Tax Refunding Bonds, series 2012 (\$ 3,210,700 Certificates of Obligation, Series 2003, \$ 5,173,000 Certificates of Obligation, Series 2006) with an average interest rate of 2.62 percent to advance refund \$ 8,383,700 million of outstanding bonds with an average interest rate of 4.48 percent. The net proceeds of \$ 9,251,272 million (after payment of \$ 210,361 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. Although the refunding resulted in an accounting loss of \$ 909,715 which is being amortized over the life of the Series 2012 Bonds. This refunding increases total debt service payments over the next eighteen years (same as refunded debt's maturity dates) by almost \$978,789 resulting in an economic gain of \$915,262 thousands (difference between the present values of the old and new debt service payments).

Proprietary Fund

On December 6, 2012, the County issued \$ 386,300 in Limited Tax Refunding Bonds, series 2012 (\$ 99,300 Certificates of Obligation, Series 2003, \$ 287,000 Certificates of Obligation, Series 2006) with an average interest rate of 2.62 percent to advance refund \$ 386,300 thousands of outstanding bonds with an average interest rate of 4.48 percent. The net proceeds of \$ 385,470 thousands (after payment of \$ 886 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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

the financial statements. Although the refunding resulted in an accounting loss of \$ 4,256 which is being amortized over the life of the Series 2012 Bonds. This refunding increases total debt service payments over the next eighteen years (same as refunded debt's maturity dates) by almost \$40,783 resulting in an economic gain of \$38,136 thousands (difference between the present values of the old and new debt service payments).

By placing bond proceeds in an irrevocable trust to provide for future debt service the County defeased the certificates of obligations. Accordingly, the refunded debt is not included in the County's financial statements. At September 30, 2014, \$5,460,000 of defeased bonds in trust remain outstanding for \$ 5,173,000 for governmental activities and outstanding for \$ 287,000 for business-type activities.

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 2013 was \$ 16,542,780,169 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 2013, and designation of tax rates are as follows for fiscal 2014:

	Taxable Value	Tax Rate Per \$100 of Taxable Value
General Fund:	\$ 16,542,780,169	0.364406
Road and Bridge - Special Revenue Fund	\$ 16,542,780,169	0.012496
Debt Service Fund:	\$ 16,542,780,169	0.043153
Total Tax Rate		0.420055

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

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

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

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

The County thus has legal margins of \$.379945, per \$ 100 valuation and could levy approximately \$ 66,585,340 in additional taxes for those purposes before exceeding the eighty cents (\$.80) constitutional tax rate calculated in accordance with the Texas Property 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, 2014, the statutory limit of the County was approximately \$ 4,135,695,042 providing a legal debt margin of \$ 4,065,931,656.

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

compensated absences of Proprietary Funds are recorded as an expense and liability in the respective fund and the business-type column of the government-wide Statement of Activities as the benefit accrues for the employee.

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

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

	Balance Outstanding October 1, 2013	Earned	Taken/ Paid	Balance Outstanding September 30, 2014	Amount Due Within One Year
Governmental Activities	3,739,435	2,197,161	1,730,726	4,205,870	1,785,320
Business-type Activities	<u>62,845</u>	<u>28,787</u>	<u>21,369</u>	<u>70,263</u>	<u>17,979</u>
Total Primary Government	<u><u>3,802,280</u></u>	<u><u>2,225,948</u></u>	<u><u>1,752,095</u></u>	<u><u>4,276,133</u></u>	<u><u>1,803,299</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 656 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.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

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 with 8 years of service, or with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more.

Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contribution to the plan, with interest and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employees' accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

2. FUNDING POLICY

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually.

The employer contributed using the actuarially determined rate of 10.75% for the months of the 2014 accounting year, and 10.45% for the months of the 2013 accounting year.

The contribution rate payable by the employee members for calendar year 2014 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, 2013 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2013 included (a) 8.0 percent investment rate of return (net of administrative expenses) and (b) projected salary increase of 4.9 percent. Both (a) and (b) included an inflation component of 3.0 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, 2013 is twenty years.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

For the 2014 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 \$7,292,869.

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, 2011 and December 31, 2012, the basis for determining the contribution rates for calendar years 2012 and 2013. The December 31, 2013 actuarial valuation is the most recent valuation.

Actuarial Information			
Actuarial Valuation Date	12/31/2011	12/31/2012	12/31/2013
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:			
Subdivision Accumulated Fund	SAF:10-yr smoothed value	SAF:10-yr smoothed value	SAF:5-yr smoothed value
Employees Saving Fund	ESF: Fund value	ESF: Fund value	ESF: Fund value
Actuarial Assumptions:			
Investment Return (1)	8.00%	8.00%	8.00%
Projected Salary Increases (1)	5.40%	5.40%	4.90%
Inflation	3.50%	3.50%	3.00%
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
2012	6,235,273	100%	- 0 -
2013	6,800,711	100%	- 0 -
2014	7,292,869	100%	- 0 -

4. FUNDED STATUS AND FUNDING PROGRESS

As of December 31, 2013, the most recent actuarial valuation date, the plan was 87.75 percent funded. The actuarial accrued liability for benefits was \$ 180,172,519, and the actuarial value of the assets was 158,094,009, resulting in an unfunded actuarial accrued liability UAAL of \$ 22,078,510. The covered payroll (annual payroll of active employees covered by the plan) was \$ 64,561,774, and the ratio of the UAAL to the covered payroll was 34.20 percent.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

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

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.

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 \$ 15,490,772.

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.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

There was no significant reduction in insurance coverage from coverage in the prior years by category. The County purchases commercial insurance for claims in excess of coverage provided by each internal service fund and for all other risks of loss. Claims settled resulting from general liability exposure has not exceeded this commercial coverage in any of the past three fiscal years. As of September 30, 2014 the claims payable \$ 772,328 and \$ 154,487 are reported in the internal service funds.

Changes in the respective fund's claims payable for 2012 through 2014 fiscal years were as follows:

Webb County Employees' Health Benefits Fund				
Fiscal Year	Beginning of Fiscal Year Liability	Changes In Claims	Claims Payments	Balance at Fiscal Year End
2012	\$ 913,047	\$ 10,391,286	\$ (10,301,049)	\$ 1,003,284
2013	1,003,284	10,289,332	(10,551,552)	741,064
2014	741,064	10,740,403	(10,709,140)	772,328

Webb County Workers' Compensation Reserve Fund				
Fiscal Year	Beginning of Fiscal Year Liability	Changes In Claims	Claims Payments	Balance at Fiscal Year End
2012	\$ 71,882	\$ 921,471	\$ (891,596)	\$ 101,757
2013	101,757	1,203,436	(1,159,485)	145,708
2014	145,708	1,064,353	(1,055,574)	154,487

The claims and judgment 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 for is \$ 437,387 for the employees' health benefits fund. The claims and judgments liability \$ 1,240,981 consist of \$ 585,362 short term and \$ 655,619 long term for the workers compensation reserve fund.

Changes in the respective fund's claims and judgments for 2012 through 2014 fiscal years were as follows:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

Webb County Employees' Health Benefits Fund

Fiscal Year	Beginning of Fiscal Year Liability	Changes In Estimates	Claims Payments	Balance at Fiscal Year End	Amount Due Within One Year
2012	\$ 717,404	\$ (111,840)	-	\$ 605,564	-
2013	605,564	(58,778)	-	546,786	-
2014	546,786	(109,399)	-	437,387	-

Webb County Workers' Compensation Fund

Fiscal Year	Beginning of Fiscal Year Liability	Changes In Estimates	Claims Payments	Balance at Fiscal Year End	Amount Due Within One Year
2012	\$ 557,762	\$ 45,801	-	\$ 603,563	\$ 272,893
2013	603,563	345,347	-	948,910	300,852
2014	948,910	292,071	-	1,240,981	585,362

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 \$ 1,646,411. This amount includes \$ - 0 - in administration fees and \$ 1,646,411 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, 2014. These commitments are as follows:

Major Funds	
General Fund	\$ 70,030
Certificates of Obligation, Series 2013	316,916
Nonmajor Governmental Funds	191,388
Total \$	<u>578,334</u>

The County employs an encumbrance accounting system as a method of accomplishing budgetary controls. Encumbrances are reported in their respective fund balance categories restricted, committed or assigned for other purposes. 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
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

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.

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.

Contractors who did weatherization work connected to grant awards from the Texas Department of Housing and Community Affairs (TDHCA) are claiming payment from the County. TDHCA has found that contractor's work did not comply with TDHCA guidelines and the County has not yet determined whether the claims are valid or whether a liability may be connected to them.

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 has a cumulative negative rebate amount for its bonds and no liability was recorded at September 30, 2014.

H. GENERAL FUND - FEDERAL / STATE REVENUE SOURCES

Program or Source	CFDA Contract Number	Total Grant or Entitlement
State of Texas, 77 th Regular Legislature's Session Texas Task Force on Indigent Defense - Formula Grant Texas Department of Family and Protective Services		571,588
Title IV-E County Legal Services To Foster Care Children Texas Department of Family and Protective Services	93.658	113,700
Title IV Child Welfare Services Contract	93.658	8,000

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

Texas Task Force on Indigent Formula Grant

The purpose of this grant is to assist the County in the implementation of the provisions of the Fair Defense Act and the improvement of the indigent criminal defense services. The grant revenue earned through the fiscal year was \$ 534,534.

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 \$ 69,352.

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 \$ 7,951.

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 51 qualified County retired employees and their dependents, six Consolidated Omnibus Budget Reconciliation Act (Cobra) participants, and 1,437 of active employees. Participation in the Plan is elective by each retiree. The total includes 22 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 33 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:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

- 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.

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 \$ 1,370,451 in claims for the fiscal year ended September 30, 2014. The funds to pay these claims are derived from the current year's actuarial gain, employer contributions and retiree premiums and transfers in. The OPEB plan changes are noted in subsequent events.

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, 2014, the County annual OPEB cost was \$ 281,853 consisting of \$ 279,424 for governmental activities and \$ 2,429 for the business-type activities. The annual OPEB cost 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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

\$249,752 the amount required to cover current year expenses. At September 30, 2014, the County has an OPEB obligation of \$ 1,245,494. The governmental and business type activities OPEB obligation is \$1,229,717 and \$ 15,777 respectively.

	Balance			Balance	
	Outstanding October 1, 2013	Additions	Reductions	Outstanding September 30, 2014	Amount Due Within One Year
Governmental Activities					
OPEB Obligation	950,293	279,424	-	1,229,717	-
Business-type Activities					
OPEB Obligation	13,348	2,429	-	15,777	-
Total Primary Government	<u>963,641</u>	<u>281,853</u>	<u>-</u>	<u>1,245,494</u>	<u>-</u>

	Fiscal Year Ending		
	9/30/2012	9/30/2013	9/30/2014
Normal Cost	\$ -	\$ 259,601	\$ 323,779
Minimum Amortization of Unfunded Actuarial Liability	-	438,165	527,171
Interest Adjustment to Year-end	-	-	36,591
Annual Required Contribution	\$ 622,869	\$ 697,766	\$ 887,541
ARC adjustment	(56,629)	(104,238)	(42,637)
Interest Adjustment to Net OPEB Obligation	73,039	101,303	41,437
OPEB Cost	\$ 639,279	\$ 694,831	\$ 886,341
Net OBEB Obligation as of the Beginning of Year	\$ 1,974,036	\$ 2,355,893	\$ 963,641
Line Item Adjustment			374,612
Employer Contribution Made for the Year	257,423	2,087,083	979,100
Increase (Decrease) in the Net OPEB Obligation	381,857	(1,392,252)	(92,759)
Net OBEB Obligation as of the End of Year	\$ 2,355,893	\$ 963,641	\$ 1,245,494
Total Expenses	\$ 399,214	\$ 2,214,283	\$ 1,078,271
Retiree Contribution	\$ 141,791	\$ 127,200	\$ 99,171
Net Employer Contributions	\$ 257,423	\$ 2,087,083	\$ 979,100

actuarial study will be conducted for the 2015 audit
** = new valuation was not required for the 2012 audit

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the OPEB obligation for 2012 through 2014. Note that this is the four year of implementation of GASB Statement No. 45 which requires years of data in the trend information table.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

Fiscal Year End	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation Beginning	Changes to Net OPEB Obligation	Net OPEB Obligation
9/30/2012	639,280	40.3%	1,974,036	381,857	2,355,893
9/30/2013	694,831	300.4%	2,355,893	(1,392,252)	963,641
9/30/2014	886,341	110.5%	963,641	281,853	1,245,494

The above table includes information only for the County. The Community Supervision and Corrections Department employee members participate in the County's Retirement System but does not participate in the County's defined benefit healthcare program.

The Employees' Retiree OPEB Internal Service Fund for other postemployment employees' benefits obligation was funded as of September 30, 2012 through 2014. The OPEB obligation is reported in the government-wide statement of net position.

FUNDED STATUS AND FUNDING PROGRESS

As of September 30, 2014, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$ 12,426,975. The actuarial value of assets was \$ -0- resulting in an unfunded accrued liability (UAAL) of \$ 12,426,975. The covered payroll (annual payroll of active employees covered by the plan) was \$ 54,348,653 and the ratio of the UAAL to the covered payroll was twenty one 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 2014.

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

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>
2014	6.0%	4.0%	2.0%	8.0%	2.5%
2015	5.9%	3.9%	2.0%	7.9%	2.5%
2016	5.8%	3.9%	2.0%	7.7%	2.5%
2017	5.7%	3.8%	2.0%	7.6%	2.5%
2018	5.7%	3.8%	2.0%	7.5%	2.5%
2019	5.6%	3.8%	2.0%	7.5%	2.5%
2020	5.6%	3.8%	2.0%	7.5%	2.5%
2021	5.6%	3.8%	2.0%	7.5%	2.5%
2022	5.6%	3.8%	2.0%	7.5%	2.5%
2023	5.6%	3.8%	2.0%	7.5%	2.5%

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
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2014

J. IMPLEMENTATION OF NEW ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 66 "Technical Corrections -- 2012" did not have a material impact on the County's financial statements for the fiscal year. The pronouncement improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions, and No. 62 Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 GASB and AICPA pronouncements.

GASB Statement No. 68 "Accounting and Financial Reporting for Pension" will be implemented by the County in fiscal year 2015 and the impact has not yet been determined to net position. The pronouncement replaces the requirements of Statement No. 27 "Accounting for Pensions by State and Local Governmental Employers: and Statement No. 50 "Pension Disclosures" as they relate to governments that provide pensions through plans administered as trusts and similar agreements that meet certain criteria.

GASB has issued Statement No. 69, "Government Combinations and Disposals of Government Operations" is not applicable to the County. This Statement establishes accounting and financial reporting standards for mergers, acquisitions, and transfers of operations (i.e., government combinations). The Statement also provides guidance on how to determine the gain or loss on a disposal of government operations. This Statement applies to all state and local governmental entities. The requirements of this Statement should be applied prospectively and are effective for government combinations and disposals of government operations occurring in financial reporting periods beginning after December 15, 2013.

GASB has issued Statement No. 70, "Accounting and Financial Reporting for Nonexchange Financial Guarantees" is not applicable to the County. This Statement establishes accounting and financial reporting standards for situations where a state or local government, as a guarantor, agrees to indemnify a third-party obligation holder under specified conditions (i.e., nonexchange financial guarantees). The issuer of the guaranteed obligation can be a legally separate entity or individual, including a blended or discretely presented component unit. Guidance is provided for situations where a state or local government extends or receives a nonexchange financial guarantee.

K. SUBSEQUENT EVENTS

On December 30, 2014 the County issued \$ 9,585,000 in Limited Tax Refunding Bonds, Series 2014. These bonds were used to defease outstanding bonds \$ 10,065,000 consisting of the \$7,600,000 Limited Tax Refunding, Series 2005 and \$ 2,465,000 Certificates of Obligation, Series 2006, the refunded bonds.



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Webb County, Texas
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
REVENUES				
Property Taxes	\$ 60,331,960	60,331,960	59,481,304	(850,656)
Sales and Miscellaneous Taxes	18,720,000	18,720,000	18,374,439	(345,561)
Fines and Forfeits	564,250	564,250	558,254	(5,996)
Intergovernmental	2,123,360	2,123,360	2,407,533	284,173
Charges for Services	5,065,525	5,065,525	5,461,156	395,631
Investments Earnings	148,300	148,300	93,391	(54,909)
Miscellaneous	300,050	300,050	318,594	18,544
Total Revenues	<u>\$ 87,253,445</u>	<u>87,253,445</u>	<u>86,694,671</u>	<u>(558,774)</u>
EXPENDITURES				
Current:				
General Government	\$ 20,454,446	20,281,307	18,847,914	1,433,393
Public Safety	14,146,721	13,879,114	13,260,387	618,727
Justice System	29,403,323	28,596,090	27,191,648	1,404,442
Health And Human Services	4,719,049	4,467,579	3,560,438	907,141
Infrastructure And Environmental Services	196,709	176,709	146,206	30,503
Corrections and Rehabilitation	16,872,292	16,564,899	16,004,278	560,621
Community and Economic Development	2,845,262	2,782,962	2,578,087	204,875
Capital Outlay		56,233	361,655	(305,422)
Total Expenditures	<u>\$ 88,637,802</u>	<u>86,804,893</u>	<u>81,950,613</u>	<u>4,854,280</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(1,384,357)	448,552	4,744,058	4,295,506
Other Financing Sources (Uses):				
Capital Leases Issued			308,268	308,268
Transfers In	\$ 915,000	915,000	515,000	(400,000)
Transfers Out	(561,324)	(2,394,233)	(2,394,233)	
Sale of Capital Assets	5,000	5,000	17,330	12,330
Total Other Financing Sources (Uses)	<u>\$ 358,676</u>	<u>(1,474,233)</u>	<u>(1,553,635)</u>	<u>(79,402)</u>
Net Change in Fund Balances	<u>\$ (1,025,681)</u>	<u>(1,025,681)</u>	3,190,423	<u>4,216,104</u>
Fund Balances - Beginning, Restated			<u>17,559,852</u>	
Fund Balances - Ending			<u>\$ 20,750,275</u>	

Webb County, Texas
Required Supplementary Information
September 30, 2014

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 modified accrual basis. The General Fund, Debt Service Fund and Special Revenue Funds have legally adopted annually; one amended special revenues budgets are also prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP).

The following Special Revenue Funds have legally adopted budgets:

Webb County Clerk Archive
Webb County Hotel/Motel Occupancy Tax
Webb County Records Management and Preservation
District Clerk Preservation
Webb County Clerk Records Management and Preservation
Road and Bridge
Webb County Tax Assessor / Collector Vehicle Inventory Tax
Justice Court Technology
Election Contract Services
District Attorney Hot Check Fee
Juvenile Case Manager Fund
Courthouse Security Fees
J.P. Courthouse Security
Laredo Webb County Child Welfare Unit
Webb County Sheriff Inmate Commissary Sales Commission
Child Abuse Prevention
Court Initiated Guardianship
Cost Recovery Fee Fund
Health Care District Fund

Webb County Housing Finance Corporation
Webb County Treasury Federal Forfeiture
Webb County Sheriff Treasury Federal Forfeiture
Webb County District Attorney Treasury Federal Forfeiture
Webb County State Forfeiture Chapter 18
Webb County District Attorney State Forfeiture / Gambling
Webb County Justice Federal Forfeiture
Webb County District Attorney Justice Federal Forfeiture
Webb County Attorney Federal Forfeiture
Webb County Constable Precinct 1 Federal Forfeiture
Webb County Constable Precinct 4 Federal Forfeiture
Webb County Sheriff Justice Federal Forfeiture
Webb County State Forfeiture Chapter 59
Webb County District Attorney State Forfeiture
Webb County Attorney State Forfeiture
Webb County Constable Precinct 1 State Forfeiture
Webb County Sheriff State Forfeiture
Webb County Constable Precinct 2 State Forfeiture
Webb county Constable Precinct 4 State Forfeiture

The following Special Revenue Funds were incorporated as amended budgets:

Webb County State Forfeiture Chapter 18
Webb County Sheriff State Forfeiture / Gambling

The Cost Recovery Fund was established without a operating budget effective January 1st to collect a filing fee to recover the the actual sytem operating cost incurred by the County to accept eletronic payment to the State and interface related to efilng of court documents.

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 are adopted by grant period or financial project-length financial plans rather than by fiscal year. All of the capital projects funds adopted project-length budgets. Effective budgetary control that do not adopt an annual budget is achieved by restrictions imposed by bond orders, grant and construction contracts, and statute. 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 Justice Department 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 Subchapter B "Budget Preparation in Counties with Population of More Than 225,000" Section 111.031 of the **Texas Local Government Code** (Code) based on the last U.S. Census. The County Auditor serves as the Budget Officers of the Court. The Budget Officer requests that each elected official and

Webb County, Texas
Required Supplementary Information
September 30, 2014

department head submit a propose expenditure and revenue budget, if applicable. After reviewing the submitted budgets with the appropriate elected official or department head the Auditor estimates the property taxes necessary to be levied and collected; thereafter, with the assistance of the Court, the Auditor 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 although appropriate is the proposed budget balanced from the unassigned fund balance.

Once the proposed budgets are completed and balanced, it is filed by within thirty days before the first day of the fiscal year with the County Clerk for public inspection. The Court 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 and public hearing have been conducted. These revisions are usually between expenditures line items or departments. The Code also stipulates that the Court may authorize an emergency expenditure as an amendment to the budget only in case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention; this situation has seldom occurred. Insofar as federal and state assistance funds, the Court considers budget amendments only after the funding agency's approval.

The Auditor is responsible for monitoring expenditures all 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 governmental 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. The operational general order requires department heads to submit to the Court new personnel hires for approval and prohibit title changes and salary increase during the fiscal year. We note that the election does not require a budget for 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.

Webb County, Texas
Required Supplementary Information
September 30, 2014

Function/Program	Budgeted Amounts		Budget Amendments during the fiscal year
	Original	Final	
General Fund			
General government	\$ 20,454,446	20,281,307	(173,139)
Public safety	14,146,721	13,879,114	(267,607)
Justice system	29,403,323	28,596,090	(807,233)
Health and human services	4,719,049	4,467,579	(251,470)
Infrastructure and environmental services	196,709	176,709	(20,000)
Corrections and rehabilitation	16,872,292	16,564,899	(307,393)
Community and economic development	2,845,262	2,782,962	(62,300)
Capital Outlay		56,233	56,233
Transfer Out	561,324	2,394,233	1,832,909
Total Expenditures	<u>\$ 89,199,126</u>	<u>89,199,126</u>	<u>-</u>

The Commissioners Court adopted the budget for this fiscal year with \$ 4,112,211 more expenditures compared to the previous year. Fuel and lubricants, repairs and maintenance, contractual agreements and postage were among the increases. A two percent reduction for department operation was implemented across the General Fund based on the proposed budget. The appropriation were \$ 88,199,126 and \$88,173,445 for the estimated revenues. The Court balanced the budget \$1,025,681 with the General Fund's fund balance.

The Court approved twenty six new employees for the General Fund. The payroll cost for three new employees commenced October 1, 2013 was \$ 132,752 and for twenty three new employees was \$ 744,003 that started April 2014 for a total payroll cost of \$876,755. The Court postponed \$ 700,621 expenditures for next year budget.

Budgetary line item transfers were approved by the Court from other governmental functions to address the requests by elected officials or department heads for necessity during the fiscal year. Although the actual compared to the final budget had a \$4,854,280 favorable variance in each function for the General Fund; capital outlay and transfers out require additional budget amendments.

The capital outlay had an amendment approved by the Court for a vehicle purchased for the Constable Precinct 1. The vehicle was purchased by the Juvenile department for the constable security at the Juvenile Youth Village. A contract for a new CISCO telephone system for \$ 308,268 was executed September 15, 2014 and the capital lease issued was recognized without a budget amendment. The CISCO acquisition was requested and appropriated during the 2015 budget.

The General Fund original budget for transfers out \$ 561,324 (other financing uses) consisting 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; \$1,324 for the General Fund debt service requirements for the general fund capital leases and \$ 35,000 to supplement the

Webb County, Texas
Required Supplementary Information
September 30, 2014

Special Revenue Juvenile Case Manager Fund for the Justice of Peaces' Attendance Officers or Court Coordinators for the share cost to the school districts.

Transfers In – The enterprise funds' statements of revenues, expenses and changes in net position compared to the business-type activities consist of \$ 441,353 for assets acquired and contributed from the governmental funds to the Water Utility Fund and the Casa Blanca Golf Course \$437,223 and \$ 4,130 respectively.

Transfers Out – The General Fund transfers out was amended by \$ 1,832,909 consisting of the following: \$ 879,947 for a Capital Outlay Fund and \$ 952,962 for a Permanent Improvement Fund from base payroll saving within the general fund departments.

Although the functions had surplus within departments, the general government, public safety, justice system, health and human services, and community and economic development requested increases within their respective line item expenditures:

General Government – Commissioners Precinct two require a budget amendment for personnel cost. The general operational department line items for telephone cost, Webb County Appraisal District cost, and space rental require budget amendments. In addition the grant match department require a budget amendment for the settlement cost to various weatherization contractors for homes originally intended to be funded by the American Recovery and Reinvestment Act of 2009.

Public Safety – The Sheriff Non-Bargaining and the Mirando Sub-Station require budget amendments for personnel cost.

Justice System – The 49th Judicial District Judge require a budget amendment for indigent defense. The Law Library also require a budget amendment for books and subscriptions.

Health and Human Services – The child welfare department require a budget amendment for clothing allowance for foster children.

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

The General Fund has a shortfall in the transfers in by \$ 400,000 from the Webb County Road & Bridge Fund due to available resources. The General Fund actual revenues however exceed expenditures by \$ 3,190,423.

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.

Webb County, Texas
Required Supplementary Information
September 30, 2014

Governmental Funds	Estimated Revenues		Appropriations	
	Original Adopted Budget	Final Revised Budget	Original Adopted Budget	Final Revised Budget
Major Funds				
General Fund	\$ 88,173,445	88,173,445	89,199,126	89,199,126
Nonmajor Governmental Funds	40,107,564	62,999,187	62,525,303	88,806,253
Total	<u>\$ 128,281,009</u>	<u>151,172,632</u>	<u>151,724,429</u>	<u>178,005,379</u>

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

The actual results of operations are presented in accordance with GAAP, and the County's accounting policies do not recognize encumbrances as expenditures until the period in which the goods and services are actually received and a liability is incurred. All encumbrances lapse at the end of year. At year-end all outstanding encumbrances are presented as purchase order commitments. Encumbrances are reported in their respective fund balance categories restricted, committed or assigned for other purposes. 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.

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 of Funding Information						
	(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
12/31/2011 (3)	134,842,473	155,960,723	21,118,250	86.46%	59,171,255	35.69%
12/31/2012	142,888,859	166,725,203	23,836,344	85.70%	61,940,856	38.48%
12/31/2013	158,094,009	180,172,519	22,078,510	87.75%	64,561,774	34.20%

(3) Funding information may differ from prior year compliance data due to plan changes effective 1/1/2013.

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

Webb County, Texas
Required Supplementary Information
September 30, 2014

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			
	October 1, 2010	September 30, 2013	October 1, 2013
Actuarial Valuation Date			
Actuarial Value of Assets	-	-	-
Actuarial Accrued Liability	10,111,202	10,328,830	12,426,975
Unfunded Actuarial Liability	10,111,202	10,328,830	12,426,975
Funded Ratio	0.0%	0.0%	0.0%
Annualized Covered Payroll	48,139,045	54,348,653	54,348,653
Ratio of Unfunded Actuarial Liability to			
Annual Covered Payroll	21.0%	19.0%	22.9%
Actuarial Cost Method	Entry Age	Entry Age	Entry Age
Amortization Method	Level % of Pay	Level % of Pay	Level % of Pay
Amortization Period	30 years	30 years	30 years

SCHEDULES OF FUNDING PROGRESS							
Actuarial Valuation	Actuarial 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
	10/1/2010	-	10,111,202	10,111,202	0.0%	48,139,045	21.0%
	9/30/2013	-	10,328,830	10,328,830	0.0%	54,348,653	19.0%
	10/1/2013	-	12,426,795	12,426,975	0.0%	54,348,653	22.9%

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, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes:				
Ad Valorem - Current	\$ 56,966,960	56,966,960	56,428,819	(538,141)
Ad Valorem - Delinquent	2,300,000	2,300,000	2,115,191	(184,809)
Penalty And Interest	1,065,000	1,065,000	937,294	(127,706)
Total Property Taxes	60,331,960	60,331,960	59,481,304	(850,656)
Sales And Miscellaneous Taxes:				
General Sales Tax	18,200,000	18,200,000	17,773,166	(426,834)
Mixed Drink Tax	350,000	350,000	436,205	86,205
Bingo Tax	80,000	80,000	69,662	(10,338)
Occupancy Tax	90,000	90,000	95,406	5,406
Total Sales and Miscellaneous Taxes	18,720,000	18,720,000	18,374,439	(345,561)
Fines And Forfeits:				
Non-Traffic Fines:				
Basic Supervision	3,500	3,500	760	(2,740)
Justice Of The Peace, Precinct 1, Place 1	65,600	65,600	26,089	(39,511)
Justice Of The Peace, Precinct 1, Place 2	54,450	54,450	37,877	(16,573)
Justice Of The Peace, Precinct 2, Place 1	78,300	78,300	93,449	15,149
Justice Of The Peace, Precinct 2, Place 2	24,800	24,800	28,836	4,036
Justice Of The Peace, Precinct 3	22,900	22,900	29,542	6,642
Justice Of The Peace, Precinct 4	117,700	117,700	110,299	(7,401)
Drug Court	65,000	65,000	43,348	(21,652)
Bond Forfeitures:				
County Clerk	67,000	67,000	105,078	38,078
District Clerk	65,000	65,000	82,976	17,976
Total Fines And Forfeits	564,250	564,250	558,254	(5,996)
Intergovernmental Revenues:				
Federal Prisoners-Jail	1,331,560	1,331,560	1,235,391	(96,169)
State Comptroller Administrative Fee	225,100	225,100	192,110	(32,990)
Prisoners Revenue-Juveniles	15,000	15,000	18,544	3,544
Judicial State Fund	215,000	215,000	243,805	28,805
Indigent Health Care Relief	90,000	90,000	95,856	5,856
Grant Revenue	246,700	246,700	621,827	375,127
Total Intergovernmental	2,123,360	2,123,360	2,407,533	284,173
Charges for Services:				
Tax Assessor / Collector	2,316,600	2,316,600	2,686,543	369,943
Treasurer	1,000	1,000	431	(569)
County Clerk	1,140,950	1,140,950	1,058,921	(82,029)

(continued on next page)

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Revenues
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services (continued)				
District Clerk	792,050	792,050	947,486	155,436
Sheriff	114,700	114,700	113,365	(1,335)
Constable Precinct 1	7,000	7,000	16,585	9,585
Constable Precinct 2	2,000	2,000	1,060	(940)
Constable Precinct 3	100	100	80	(20)
Constable Precinct 4	3,000	3,000	1,020	(1,980)
Juvenile Probation	17,050	17,050	9,752	(7,298)
Basic Supervision	2,700	2,700	1,527	(1,173)
Pre Trial Services	30,000	30,000	22,064	(7,936)
Justice Of The Peace, Precinct 1, Place 1	39,200	39,200	35,343	(3,857)
Justice Of The Peace, Precinct 1, Place 2	37,650	37,650	36,589	(1,061)
Justice Of The Peace, Precinct 2, Place 1	132,500	132,500	99,505	(32,995)
Justice Of The Peace, Precinct 2, Place 2	35,700	35,700	54,313	18,613
Justice Of The Peace, Precinct 3	22,450	22,450	15,116	(7,334)
Justice Of The Peace, Precinct 4	244,400	244,400	178,068	(66,332)
Medical Examiner And Morgue	115,375	115,375	155,360	39,985
Indigent Health Care Services	11,100	11,100	28,028	16,928
Total Charges for Services	<u>5,065,525</u>	<u>5,065,525</u>	<u>5,461,156</u>	<u>395,631</u>
Investment Earnings	148,300	148,300	93,391	(54,909)
Total Investment Earnings	<u>148,300</u>	<u>148,300</u>	<u>93,391</u>	<u>(54,909)</u>
Miscellaneous Revenue:				
Rents	71,000	71,000	76,241	5,241
Court Center Fiscal Fee	7,000	7,000	6,290	(710)
Refunds	1,000	1,000		(1,000)
Telephone Commissions	110,000	110,000	97,558	(12,442)
Administrative Fee, Water	25,000	25,000	25,000	
Administrative Fees JJAEP	58,000	58,000	53,981	(4,019)
Note Proceeds	8,000	8,000	7,491	(509)
Other	20,050	20,050	52,033	31,983
Total Miscellaneous Revenue	<u>300,050</u>	<u>300,050</u>	<u>318,594</u>	<u>18,544</u>
TOTAL REVENUES	<u>\$ 87,253,445</u>	<u>87,253,445</u>	<u>86,694,671</u>	<u>(558,774)</u>
				Concluded

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Commissioners Court				
Wages And Fringe Benefits	\$ 84,320	64,320	54,278	10,042
Total Commissioners Court	<u>84,320</u>	<u>64,320</u>	<u>54,278</u>	<u>10,042</u>
County Judge's Office				
Wages And Fringe Benefits	652,824	617,862	582,356	35,506
Administrative Travel	15,000	9,946	5,790	4,156
Cell Phones	2,500	2,500	1,494	1,006
Postage	1,800	1,800	1,693	107
Dues And Memberships	35,000	35,000	22,217	12,783
Books And Subscriptions	500	500	347	153
Training And Education	100	100		100
Fuel And Lubricants	3,000	3,000	2,604	396
Materials And Supplies	15,000	19,500	15,506	3,994
Goods for Public Events	2,500	2,500	1,600	900
Repairs And Maintenance Equipment	3,572	4,126	4,125	1
Repairs And Maintenance Vehicles	1,000	1,000	866	134
Total County Judge's Office	<u>732,796</u>	<u>697,834</u>	<u>638,598</u>	<u>59,236</u>
Commissioner Precinct 1				
Wages And Fringe Benefits	363,186	343,186	306,719	36,467
Administrative Travel	6,500	2,000	1,012	988
Cell Phones	700	1,100	683	417
Postage	100	100		100
Training And Education	624	624	349	275
Materials And Supplies	5,000	5,000	4,874	126
Goods for Public Events	5,000	9,500	8,353	1,147
Repairs And Maintenance Vehicles	500	100		100
Total Commissioner Precinct 1	<u>381,610</u>	<u>361,610</u>	<u>321,990</u>	<u>39,620</u>
Commissioner Precinct 2				
Wages And Fringe Benefits	301,494	305,117	299,865	5,252
Administrative Travel	6,500	5,900	4,894	1,006
Postage	600	600	600	
Training And Education	1,602	1,602	1,229	373
Materials And Supplies	5,000	6,000	5,323	677
Goods for Public Events	5,000	4,000	2,614	1,386
Repairs And Maintenance Vehicles	800	1,400	1,007	393
Total Commissioner Precinct 2	<u>320,996</u>	<u>324,619</u>	<u>315,532</u>	<u>9,087</u>
Commissioner Precinct 3				
Wages And Fringe Benefits	250,294	246,671	207,337	39,334
Administrative Travel	6,500	6,500	731	5,769
Cell Phones	700	700		700
Postage	600	600	600	
Training And Education	1,594	1,594	345	1,249
Materials And Supplies	5,000	5,000	3,858	1,142
Goods for Public Events	5,000	5,000	2,740	2,260
Repairs And Maintenance Vehicles	500	500		500
Total Commissioner Precinct 3	<u>270,188</u>	<u>266,565</u>	<u>215,611</u>	<u>50,954</u>
Commissioner Precinct 4				
Wages And Fringe Benefits	310,561	299,061	262,148	36,913
Administrative Travel	6,500	6,500	5,012	1,488
Cell Phones	1,500			

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Commissioner Precinct 4 - Continued				
Postage	600	1,600	1,568	32
Training And Education	1,608	1,608	1,050	558
Materials And Supplies	5,000	5,000	4,842	158
Goods for Public Events	5,000	7,000	6,750	250
Repairs And Maintenance Vehicles	500	500		500
Total Commissioner Precinct 4	331,269	321,269	281,370	39,899
Administrative Services				
Wages And Fringe Benefits	723,709	723,709	709,510	14,199
Administrative Travel	2,500	160	160	
Cell Phones	2,000	2,000	1,461	539
Postage	2,000	2,000	1,957	43
Dues And Memberships	600	600	510	90
Books And Subscriptions	500	500	99	401
Training And Education	7,000	9,000	6,628	2,372
Equipment Rental	3,700	4,700	3,025	1,675
Professional Services	33,000	11,295	11,295	
Pre/Post Employees Tests	48,000	48,000	47,398	602
Employee Assistance	2,000	2,000	120	1,880
Property Casualty Liability	650,000	476,019	476,018	1
Bonds And Insurance	10,000	1,000	755	245
Loss Control Consultant	3,000	3,000	2,000	1,000
3rd Party Administration	40,000	16,379	16,378	1
Fuel And Lubricants	500	700	700	
Materials And Supplies	12,500	16,700	16,449	251
Minor Apparatus And Tools	4,000	9,880	8,120	1,760
Repairs And Maintenance Equipment	25,000	25,000	19,122	5,878
Repairs And Maintenance Vehicles	700	700	234	466
Health Education Programs	6,000	5,629	5,498	131
Health Fair Month	9,000	11,450	11,450	
Safety Education Program	7,000	7,300	7,285	15
Claims Paid - Property	227,620	302,620	(38,152)	340,772
Claims Paid - Property - Bruni C.C.			791	(791)
Claims Paid - Property - C.A.A.			13,379	(13,379)
Claims Paid - Property - County Court At Law #1			12,000	(12,000)
Claims Paid - Property - Commissioner Precinct 4			1,167	(1,167)
Claims Paid - Property - Constable			22,498	(22,498)
Claims Paid - Property - Constable 1			1,377	(1,377)
Claims Paid - Property - Constable 3			3,773	(3,773)
Claims Paid - Property - Constable 4			816	(816)
Claims Paid - Property - CSCD			3,817	(3,817)
Claims Paid - Property - District Attorney			15,265	(15,265)
Claims Paid - Property - District Court			5,500	(5,500)
Claims Paid - Property - E. Salinas Center			1,950	(1,950)
Claims Paid - Property - Head Start			3,461	(3,461)
Claims Paid - Property - Justice of Peace			7,000	(7,000)
Claims Paid - Property- Larga Vista			100	(100)
Claims Paid - Property- Medical Examiner			4,662	(4,662)
Claims Paid - Property- MIS			743	(743)
Claims Paid - Property- P & G			2,161	(2,161)

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Administrative Services - Continued				
Claims Paid - Property- PD			4,460	(4,460)
Claims Paid - Property- Purchasing			1,122	(1,122)
Claims Paid - Property- Road and Bridge			10,780	(10,780)
Claims Paid - Property- Restitution			92,650	(92,650)
Claims Paid - Property- Rio Bravo			1,300	(1,300)
Claims Paid - Property- Sheriff's			911	(911)
Claims Paid - Property- Sheriff's Office		139,988	139,896	92
Claims Paid - Property- Tax Office			163	(163)
Claims Paid - Property- Water Utilities			2,419	(2,419)
Claims Paid - Property- 406 District Court			2,375	(2,375)
Total Administrative Services	1,820,329	1,820,329	1,664,556	155,773
Civil Service Commission				
Administrative Travel	2,000	2,000		2,000
Dues And Memberships	340	340	185	155
Books And Subscriptions	1,000	1,000	97	903
Materials And Supplies	4,500	4,500	2,325	2,175
Total Civil Service Commission	7,840	7,840	2,607	5,233
Vehicle Maintenance				
Wages And Fringe Benefits	784,204	784,204	772,363	11,841
Uniforms	5,660	5,660	5,489	171
Fuel And Lubricants	28,400	28,400	(83,707)	112,107
Fuel And Lubricants - Department	11,000	11,000	8,505	2,495
Materials And Supplies	5,000	5,000	4,337	663
Minor Apparatus And Tools	2,000	3,734	1,715	2,019
Repairs And Maintenance Equipment	1,000	2,966	2,965	1
Repairs And Maintenance Fuel System	30,000	26,300	7,025	19,275
Repairs And Maintenance Vehicles	9,000	9,000	1,376	7,624
Repairs And Maintenance Vehicles- Departments	3,000	3,000	1,370	1,630
Total Vehicle Maintenance	879,264	879,264	721,438	157,826
General Operations				
Bank Charges	75,000	73,675	71,918	1,757
Telephone	350,000	409,459	407,316	2,143
Cell Phones			(180)	180
New Equipment And Service		491	491	
311 Cost		34,775	34,775	
Internet		46,185	45,948	237
Appraisal District Cost	820,815	931,636	830,022	101,614
Space Rental	19,500	62,400	59,173	3,227
Auditing and Accounting	85,000	65,000	59,950	5,050
Professional Services	250,000	227,962	227,962	
Lunacy Costs	100,000	100,000	47,288	52,712
Utilities	1,065,000	1,009,800	987,944	21,856
Utilities - Old Youth Building		23,526	23,525	1
Utilities - Villa Antigua		8,892	8,891	1
Wage Classification Study	238,694	141,735		141,735
Capital Outlay			308,268	(308,268)
Total General Operations	3,004,009	3,135,536	3,113,291	22,245

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Third Party Contracts				
Sacred Heart Children's	24,500	24,500	24,500	
American Red Cross	3,500	3,500	3,500	
Boys's & Girls' Club Laredo	24,500	24,500	24,500	
Industrial Development Board	39,500	39,500	39,500	
STDC (Elderly Nutrition Program)	32,500	32,500	32,500	
Crime Stoppers	2,000	2,000	2,000	
Laredo Regional Food Bank	7,500	7,500	7,500	
Webb County Soil & Water Conserv.	7,500	7,500	7,500	
Bethany House	14,500	14,500	14,500	
Laredo Webb Co. Food Bank	19,500	19,500	19,500	
Children's International	74,500	74,500	74,500	
Litracy Volunteer of America	1,200	1,200	1,200	
Casa Misericordia	19,500	19,500	19,500	
Habitat For Humanity	11,500	11,500	11,500	
Border Region MHMR	69,500	69,500	69,500	
Safe Haven Program	64,500	64,500	64,500	
Kids Café	29,500	29,500	29,500	
Area Health Education Center	11,500	11,500	11,500	
Communities In School	4,500	4,500	4,500	
Total Third Party Contracts	461,700	461,700	461,700	
Grant Matching				
Rural Transportation Fund 980	45,100	18,009	18,008	1
Meals On Wheels Fund 952	35,100	34,700	34,699	1
Elderly Nutrition Fund 955	118,100	114,253	114,253	
CSBG Fund 920	40,600	37,372	37,372	
DOE - Disallowed Cost		224,991	162,091	62,900
Narcotics Task Force DEA	77,000	77,000	77,000	
Self Help Center Capacity Building	158,100	142,037	142,036	1
Assistance to Firefighter	28,100			
State Aid #TJPC-A-99-24	217,300	161,575	161,574	1
Border Project TJPC-B-240	24,900	23,744	23,743	1
Juvenile Accountability	1,989	1,135	1,135	
Total Grant Matching	746,289	834,816	771,911	62,905
Information Technology				
Wages And Fringe Benefits	985,244	925,244	886,566	38,678
Cell Phones	2,000	1,697	1,388	309
Postage	100	121	94	27
Books And Subscriptions	42,000	41,749	41,567	182
Training And Education	20,000	20,000	19,927	73
Equipment Rental	5,000	3,874	3,874	
Fuel And Lubricants	2,000	2,118	2,117	1
Materials And Supplies	17,000	21,346	21,191	155
Minor Apparatus And Tools	25,000	30,000	28,248	1,752
Repairs And Maintenance Equipment	150,000	112,500	112,441	59
Repairs And Maintenance Vehicles	2,000	1,695	1,207	488
Repairs And Maintenance Software	411,198	441,198	428,000	13,198
Total Information Technology	1,661,542	1,601,542	1,546,620	54,922
Public Information Office				
Wages And Fringe Benefits	182,005	182,005	172,296	9,709
Administrative Travel	1,500	1,500	784	716

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Public Information Office - Continued				
Car Allowance	1,200	1,200	1,200	
Cell Phones	1,200	1,200	956	244
Postage	100	100	22	78
Books And Subscriptions	100	300	208	92
Training And Education	1,500	1,500		1,500
Materials And Supplies	13,258	13,058	12,683	375
Minor Apparatus And Tools	3,000	3,900	3,767	133
Repairs And Maintenance Equipment	4,000	3,000	3,000	
Repairs And Maintenance Audio And Video	2,500	2,500	2,370	130
Repairs And Maintenance Software	8,000	8,100	262	7,838
Total Public Information Office	<u>218,363</u>	<u>218,363</u>	<u>197,548</u>	<u>20,815</u>
County Treasurer's Office				
Wages And Fringe Benefits	832,165	822,165	800,912	21,253
Administrative Travel	5,530	1,943	1,933	10
Local Mileage	200	200	58	142
Postage	6,000	6,231	6,231	
Dues And Memberships	500	500	345	155
Books And Subscriptions	300	300	206	94
Training And Education	1,100	190	190	
Equipment Rental	2,700	2,700	2,346	354
Materials And Supplies	15,164	19,430	18,835	595
Repairs And Maintenance Equipment	3,100	3,100	2,935	165
Total County Treasurer's Office	<u>866,759</u>	<u>856,759</u>	<u>833,991</u>	<u>22,768</u>
County Auditor's Office				
Wages And Fringe Benefits	1,776,108	1,706,108	1,633,183	72,925
Administrative Travel	8,000	7,282	2,061	5,221
Local Mileage	500	500		500
Cell Phones	2,400	2,400	2,244	156
Postage	500	500	245	255
Dues And Memberships	2,600	2,730	2,610	120
Books And Subscriptions	3,000	3,000	2,964	36
Training And Education	16,000	16,000	5,064	10,936
Professional Services	4,400	4,400		4,400
Materials And Supplies	20,000	20,000	14,067	5,933
Minor Apparatus And Tools	7,000	7,000	3,443	3,557
Repairs And Maintenance Equipment	14,000	14,588	14,587	1
Total County Auditor's Office	<u>1,854,508</u>	<u>1,784,508</u>	<u>1,680,468</u>	<u>104,040</u>
Purchasing Agent's Office				
Wages And Fringe Benefits	785,622	780,622	755,944	24,678
Administrative Travel	10,000	8,430	5,870	2,560
Cell Phones	220	220	11	209
Postage	2,000	2,000	214	1,786
Advertising	41,043	15,644		15,644
Advertising Purchasing		7,424	7,423	1
Advertising Employment		3,905	2,607	1,298
Advertising Legal Notice		9,295	7,156	2,139
Non-County Legal Notices		4,473	4,473	
Dues And Memberships	500	500	330	170
Training And Education	9,000	9,000	4,951	4,049
Central Stores	19,600	19,878	3,061	16,817

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Purchasing Agent's Office - Continued				
Prof. Services /Develop	4,500	500	310	190
Uniforms	1,500	1,774	1,429	345
Fuel And Lubricants	1,500	2,200	1,845	355
Materials And Supplies	12,950	12,250	10,829	1,421
Minor Apparatus And Tools	3,280	7,280	6,685	595
Repairs And Maintenance Equipment	3,000	3,000	2,032	968
Repairs And Maintenance Vehicles	1,000	1,000	217	783
Repairs And Maintenance Software	500	1,820	812	1,008
Total Purchasing Agent's Office	<u>896,215</u>	<u>891,215</u>	<u>816,199</u>	<u>75,016</u>
Tax Assessor-Collector's Office				
Wages And Fringe Benefits	2,748,630	2,688,630	2,589,067	99,563
Administrative Travel	4,000	2,447	2,382	65
Cell Phones OPF	1,800	1,772	989	783
Postage	84,740	84,953	84,952	1
Postage OPF	600	600	260	340
Advertising	1,000			
Dues And Memberships	500	500	285	215
Books And Subscriptions	4,000	4,448	4,447	1
Training And Education	4,000	510	510	
Equipment Rental	19,100	23,759	23,677	82
Professional Services	1,000	1,000		1,000
Uniforms	400	400		400
Uniforms OPF	400	400		400
Fuel And Lubricants	2,600	2,600	2,216	384
Fuel And Lubricants OPF	600	600	583	17
Materials And Supplies	65,000	57,020	54,778	2,242
Materials And Supplies OPF	8,000	8,000	7,970	30
Minor Apparatus And Tools	7,000	20,692	20,685	7
Minor Apparatus And Tools OPF	6,000	6,000	5,931	69
Repairs And Maintenance Equipment	31,000	35,691	35,670	21
Repairs And Maintenance Vehicles	1,000	1,000	428	572
Software	15,000	5,348	5,218	130
Total Tax Assessor-Collector's Office	<u>3,006,370</u>	<u>2,946,370</u>	<u>2,840,048</u>	<u>106,322</u>
Building Maintenance				
Wages And Fringe Benefits	2,047,659	1,950,712	1,856,767	93,945
Administrative Travel	8,000	396	215	181
Office Supplies	2,000	2,000	1,994	6
Cell Phones	10,000	13,649	13,649	
Training And Education	8,400	500	482	18
Equipment Rental	6,000	3,832	3,832	
Uniforms	10,000	9,326	9,293	33
Fuel And Lubricants	46,000	40,575	40,575	
Materials And Supplies	50,000	55,030	52,671	2,359
Minor Apparatus And Tools	10,000	11,930	11,852	78
Repairs And Maintenance Building	106,000	132,756	128,177	4,579
Repairs And Maintenance Equipment	40,000	17,641	6,189	11,452
Repairs And Maintenance Vehicles	6,000	7,498	7,472	26
Janitorial Supplies	20,000	21,824	21,282	542
Landfill Fees	1,000	159	104	55
Total Building Maintenance	<u>2,371,059</u>	<u>2,267,828</u>	<u>2,154,554</u>	<u>113,274</u>

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Election Administration				
Wages And Fringe Benefits	306,760	320,091	315,199	4,892
Postage	31,260	31,365	31,364	1
Fuel And Lubricants	500	500	500	
Materials And Supplies	4,500	4,500	4,498	2
Repairs And Maintenance Equipment	65,000	64,902	55,552	9,350
Repairs And Maintenance Vehicles	1,000	993	90	903
Election Expense	130,000	116,669	116,669	
Total Election Administration	<u>539,020</u>	<u>539,020</u>	<u>523,872</u>	<u>15,148</u>
General Government Expenditures	20,454,446	20,281,307	19,156,182	1,125,125
Less Capital Outlay-All Departments			308,268	(308,268)
Total Current General Government Expenditures	<u>\$ 20,454,446</u>	<u>20,281,307</u>	<u>18,847,914</u>	<u>1,433,393</u>
PUBLIC SAFETY:				
Sheriff Bargaining Unit				
Wages And Fringe Benefits	5,681,703	5,602,770	5,362,499	240,271
Administrative Travel	10,000	6,001	6,001	
Office Supplies	35,000	32,959	32,958	1
Cell Phones		84	84	
Postage	5,000	7,491	7,490	1
Dues And Memberships	1,000	1,047	1,047	
Books And Subscriptions	2,000	3,074	3,073	1
Training And Education	22,000	20,487	20,486	1
Equipment Rental	28,500	37,465	37,464	1
Drug And Alcohol Physicals	4,000	5,210	5,209	1
Utilities	52,600	69,526	62,984	6,542
Uniforms	94,395	42,830	40,432	2,398
Fuel And Lubricants	380,000	394,880	390,202	4,678
Materials And Supplies	45,000	40,433	37,548	2,885
Minor Apparatus And Tools	6,500	6,887	6,674	213
Repairs And Maintenance Buildings	5,000	22,425	21,211	1,214
Repairs And Maintenance Equipment	26,000	20,131	18,999	1,132
Repairs And Maintenance Vehicles	171,070	162,371	159,681	2,690
Canine Expenditures	10,000	10,852	10,157	695
Stray Animal Account	10,000	10,710	10,088	622
Narcotics Disposal	15,000			
Forensic Examination	4,500	841	841	
Total Sheriff Bargaining Unit	<u>6,609,268</u>	<u>6,498,474</u>	<u>6,235,128</u>	<u>263,346</u>
Sheriff Non Bargaining				
Wages And Fringe Benefits	537,215	547,539	545,864	1,675
Total Sheriff Non Bargaining	<u>537,215</u>	<u>547,539</u>	<u>545,864</u>	<u>1,675</u>
Sheriff, Mirando Sub-Station				
Wages And Fringe Benefits	336,692	338,987	319,060	19,927
Total Sheriff, Mirando Sub-Station	<u>336,692</u>	<u>338,987</u>	<u>319,060</u>	<u>19,927</u>

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY:				
Medical Examiner and Morgue				
Wages And Fringe Benefits	502,495	502,495	468,626	33,869
Office Supplies	2,000	1,928	1,846	82
Cell Phones	1,700	1,509	1,382	127
Postage	1,200	1,441	1,425	16
Dues And Memberships	550	550	549	1
Training And Education	2,500	2,300	2,289	11
Professional Services	44,000	36,056	34,981	1,075
Utilities	17,000	18,189	17,057	1,132
Uniforms	500	500	269	231
Fuel And Lubricants	8,000	9,200	8,856	344
Materials And Supplies	14,000	18,039	17,950	89
Minor Tools And Apparatus	8,550	8,550	8,171	379
Repairs And Maintenance Equipment	6,850	6,895	6,895	
Repairs And Maintenance Vehicles	3,500	5,197	5,197	
Medical Services	100	96		96
Total Medical Examiner and Morgue	612,945	612,945	575,493	37,452
Fire And EMS Services				
Wages And Fringe Benefits	968,391	968,391	890,966	77,425
Administrative Travel	3,500	3,506	3,337	169
Local Mileage	256	256		256
Telephone	1,000	132		132
Cell Phones	1,200	1,895	1,863	32
Internet	500	500		500
Postage	100	100	55	45
Dues And Memberships	1,500	1,952	1,905	47
Training And Education	3,500	500	475	25
Equipment Rental	500	100		100
Professional Services	500	170	50	120
Utilities	12,000	10,869	10,488	381
Uniforms	5,000	5,000	4,773	227
Fuel And Lubricants	32,000	43,418	43,417	1
Materials And Supplies	10,200	9,042	6,846	2,196
Repairs And Maintenance Buildings	100	154	154	
Repairs And Maintenance Equipment	7,000	2,000	1,689	311
Repairs And Maintenance Vehicles	14,000	27,952	27,935	17
Janitorial Supplies	1,200	1,200	208	992
Stipends	75,000	60,310	57,750	2,560
Total Fire And EMS Services	1,137,447	1,137,447	1,051,911	85,536
Constable Precinct 1				
Wages And Fringe Benefits	1,428,668	1,413,668	1,382,574	31,094
Administrative Travel	7,500	6,811	6,738	73
Cell Phones	800			
Postage	300	300	293	7
Dues And Memberships	1,000	925	925	
Books And Subscriptions	1,500	612	612	
Training And Education	16,000	15,612	15,513	99
Equipment Rental	100			
Uniforms	12,000	11,411	11,410	1
Fuel And Lubricants	35,000	33,917	33,917	

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY:				
Constable Precinct 1 - Continued				
Materials And Supplies	10,000	9,827	9,826	1
Repairs And Maintenance Equipment	200	220	220	
Repairs And Maintenance Vehicles	22,812	27,577	25,379	2,198
Total Constable Precinct 1	<u>1,535,880</u>	<u>1,520,880</u>	<u>1,487,407</u>	<u>33,473</u>
Constable Precinct 3				
Wages And Fringe Benefits	270,065	272,865	253,490	19,375
Administrative Travel	1,000			
Cell Phones	500	170	168	2
Dues And Memberships	225			
Training And Education	4,500	4,135	4,134	1
Uniforms	5,000	6,732	5,183	1,549
Fuel And Lubricants	28,000	18,368	15,285	3,083
Materials And Supplies	3,445	7,590	7,090	500
Repairs And Maintenance Equipment	1,000	380	317	63
Repairs And Maintenance Vehicles	8,000	11,495	11,105	390
Total Constable Precinct 3	<u>321,735</u>	<u>321,735</u>	<u>296,772</u>	<u>24,963</u>
Constable Precinct 4				
Wages And Fringe Benefits	966,094	941,094	889,369	51,725
Administrative Travel	800			
Cell Phones	2,500	2,469	1,737	732
Postage	500	200	84	116
Training And Education	8,000	7,100	7,057	43
Equipment Rental	2,500	1,500	1,348	152
Uniforms	8,000	9,000	8,832	168
Fuel And Lubricants	27,500	36,900	36,281	619
Materials And Supplies	5,000	5,940	5,895	45
Minor Apparatus And Tools	1,000	660	660	
Repairs And Maintenance Equipment	3,200	2,231	2,230	1
Repairs And Maintenance Vehicles	14,490	7,990	7,571	419
Repairs And Maintenance Motorcycles	500			
Total Constable Precinct 4	<u>1,040,084</u>	<u>1,015,084</u>	<u>961,064</u>	<u>54,020</u>
Constable Precinct 2				
Wages And Fringe Benefits	825,117	820,117	802,327	17,790
Administrative Travel	2,000	2,000	2,000	
Cell Phones	4,700	4,991	4,990	1
Postage	200	158	157	1
Dues And Memberships	900	600	600	
Training And Education	4,900	7,368	7,264	104
Equipment Rental	2,800	2,052	2,051	1
Uniforms	11,000	10,734	10,665	69
Fuel And Lubricants	28,000	27,428	27,428	
Materials And Supplies	6,000	5,308	5,292	16
Repairs And Maintenance Equipment	1,000	1,000	789	211
Repairs And Maintenance Vehicles	8,570	8,431	8,124	307
Total Constable Precinct 2	<u>895,187</u>	<u>890,187</u>	<u>871,687</u>	<u>18,500</u>

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY:				
Mental Health Unit				
Wages And Fringe Benefits	497,049	406,117	355,083	51,034
Special Travel	24,000	29,500	28,135	1,365
Office Supplies	1,000	1,000	988	12
Dues And Memberships	700	700		700
Training And Education	3,000	3,000	1,487	1,513
Uniforms	4,000	4,000	2,479	1,521
Fuel And Lubricants	34,416	416	17	399
Repairs And Maintenance Equipment	500	500	378	122
Repairs And Maintenance Vehicles	10,000	10,000	8,489	1,511
Total Mental Health Unit	<u>574,665</u>	<u>455,233</u>	<u>397,056</u>	<u>58,177</u>
Justice Center Security				
Wages And Fringe Benefits	528,943	528,943	513,710	15,233
Administrative Travel	3,000	3,000	479	2,521
Equipment Rental	1,000	1,000		1,000
Uniforms	10,000	5,000	3,089	1,911
Materials And Supplies	2,000	2,000	1,321	679
Minor Apparatus And Tools	660	660	346	314
Total Justice Center Security	<u>545,603</u>	<u>540,603</u>	<u>518,945</u>	<u>21,658</u>
Public Safety Expenditures	14,146,721	13,879,114	13,260,387	618,727
Less Capital Outlay				
Total Current Public Safety Expenditures	<u>\$ 14,146,721</u>	<u>13,879,114</u>	<u>13,260,387</u>	<u>618,727</u>
JUSTICE SYSTEM:				
49th District Judge's Office				
Wages And Fringe Benefits	662,153	662,153	652,307	9,846
Administrative Travel	4,600	2,992	2,991	1
Postage	500	521	521	
Dues And Memberships	800	415	415	
Books And Subscriptions	7,500	9,846	9,844	2
Training And Education	9,000	6,400	6,400	
Professional Services	10,000			
Court Appointed Attorney	23,000	24,967	24,966	1
Visiting Judge	6,312	854	854	
Materials And Supplies	10,500	13,336	13,336	
Repairs And Maintenance Equipment	4,000	1,607	1,606	1
Indigent Defense	80,000	110,101	110,101	
Total 49th District Judge's Office	<u>818,365</u>	<u>833,192</u>	<u>823,341</u>	<u>9,851</u>
111th District Judge's Office				
Wages And Fringe Benefits	669,072	669,072	646,517	22,555
Administrative Travel	500	500		500
Postage	1,000	1,000	497	503
Dues And Memberships	1,000	1,375	1,280	95
Books And Subscriptions	1,000	625	466	159
Training And Education	18,000	26,000	25,862	138
Professional Services	5,000	1,975		1,975
Court Appointed Attorney	21,000	24,346	23,771	575
Visiting Judge	5,590	2,769	1,349	1,420
Materials And Supplies	14,500	7,577	7,075	502

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
	JUSTICE SYSTEM:			
111th District Judge's Office - Continued				
Repairs And Maintenance Equipment	5,000	6,423	6,026	397
Indigent Defense	70,000	70,000	45,065	24,935
Total 111th District Judge's Office	811,662	811,662	757,908	53,754
341st District Judge's Office				
Wages And Fringe Benefits	693,041	693,041	677,503	15,538
Administrative Travel	500	910		910
Postage	1,000	2,372	1,842	530
Dues And Memberships	700	360	360	
Books And Subscriptions	3,000	254	254	
Training And Education	15,000	14,635	14,635	
Professional Services	5,000	1,435	1,435	
Court Appointed Attorney	21,000	19,901	18,572	1,329
Visiting Judge	5,588	838	210	628
Materials And Supplies	7,500	16,000	15,654	346
Repairs And Maintenance Equipment	4,500	6,693	6,693	
Indigent Defense	78,900	77,930	77,100	830
Total 341st District Judge's Office	835,729	834,369	814,258	20,111
406th District Court				
Wages And Fringe Benefits	792,725	747,725	713,820	33,905
Administrative Travel	1,000	1,000	612	388
Postage	1,500	1,500	285	1,215
Dues And Memberships	500	500	325	175
Books And Subscriptions	6,000	8,500	6,697	1,803
Training And Education	10,000	7,500	4,950	2,550
Equipment Rental		18	18	
Professional Services	14,000	14,000	12,729	1,271
Court Appointed Attorney	46,500	42,890	27,162	15,728
Visiting Judge	5,500	5,500	1,525	3,975
Fuel And Lubricants	4,000	4,000	1,803	2,197
Materials And Supplies	14,000	14,000	12,314	1,686
Repairs And Maintenance Equipment	8,000	8,000	1,669	6,331
Repairs And Maintenance Vehicles	500	500	275	225
Indigent Defense	69,800	59,925	59,259	666
Total 406th District Court	974,025	915,558	843,443	72,115
County Court-At-Law #1				
Wages And Fringe Benefits	853,296	828,296	760,220	68,076
Administrative Travel	4,000	8,000	6,570	1,430
Postage	500	500	349	151
Dues And Memberships	1,000	4,000	1,165	2,835
Books And Subscriptions	2,400	5,400	3,721	1,679
Training And Education	5,000	8,500	5,142	3,358
Professional Services	3,080	3,080	2,400	680
Court Appointed Attorney	21,000	21,000	11,380	9,620
Visiting Judge	8,000	11,000	8,761	2,239
Fuel And Lubricants	4,100	4,100	1,236	2,864
Materials And Supplies	5,500	5,500	3,583	1,917
Repairs And Maintenance Equipment	5,000	5,000	1,021	3,979
Repairs And Maintenance Vehicles	1,000	1,000	45	955

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
County Court-At-Law #1 - Continued				
Adult Misdemeanor	73,250	62,750	59,750	3,000
Juvenile Misdemeanor	46,000	46,000	7,975	38,025
Juvenile Felony	38,000	32,000	5,223	26,777
Detention Hearings	23,250	23,250	1,050	22,200
Total County Court-At-Law #1	1,094,376	1,069,376	879,591	189,785
County Court-At-Law #2				
Wages And Fringe Benefits	975,574	975,574	960,069	15,505
Administrative Travel	10,000	14,337	14,337	
Postage	100	315	315	
Dues And Memberships	300	430	430	
Books And Subscriptions	2,500	3,004	3,004	
Training And Education	10,000	11,387	11,364	23
Professional Services	20,000	6,600	6,600	
Court Appointed Attorney	15,000	13,740	13,740	
Visiting Judge	5,752	8,364	8,363	1
Fuel And Lubricants	2,000	372	372	
Materials And Supplies	5,000	5,500	5,487	13
Minor Apparatus And Tools	500			
Repairs And Maintenance Equipment	2,000	1,590	1,538	52
Repairs And Maintenance Vehicles	1,000			
Adult Misdemeanor	28,000	69,788	69,788	
Juvenile Misdemeanor	25,000	13,275	13,275	
Juvenile Felony	22,000	10,000	10,000	
Detention Hearings	10,000	450	450	
Total County Court-At-Law #2	1,134,726	1,134,726	1,119,132	15,594
Justice Of The Peace, Precinct 1 Place 1				
Wages And Fringe Benefits	513,750	513,750	510,665	3,085
Administrative Travel	5,000	4,267	2,332	1,935
Cell Phones	1,000	1,300	1,159	141
Postage	1,400	1,400	1,354	46
Dues And Memberships	300	100		100
Books And Subscriptions	1,400	2,033	2,033	
Training And Education	1,000	1,000	700	300
Visiting Judge	100	100		100
Materials And Supplies	8,500	8,500	7,775	725
Repairs And Maintenance Equipment	900	900	761	139
Total Justice Of The Peace, Precinct 1 Place 1	533,350	533,350	526,779	6,571
Justice Of The Peace, Precinct 1 Place 2				
Wages And Fringe Benefits	441,806	441,806	434,754	7,052
Administrative Travel	3,000	2,790	1,112	1,678
Cell Phones	1,250	1,337	1,337	
Postage	500	500	176	324
Dues And Memberships	300	300		300
Books And Subscriptions	150	150	36	114
Training And Education	4,648	4,648	200	4,448
Equipment Rental	2,200	2,283	2,282	1
Visiting Judge	100	100		100
Materials And Supplies	4,000	4,040	4,024	16
Minor Apparatus And Tools	100	100		100

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
	JUSTICE SYSTEM:			
Justice Of The Peace, Precinct 1 Place 2 - Continued				
Repairs And Maintenance Equipment	1,000	1,000	243	757
Total Justice of the Peace, Precinct 1 Place 2	459,054	459,054	444,164	14,890
Justice Of The Peace, Precinct 2 Place1				
Wages And Fringe Benefits	733,919	733,919	725,329	8,590
Administrative Travel	2,000			
Cell Phones	1,500	1,700	1,524	176
Postage	1,680	1,480	1,480	
Training And Education	3,000	1,809	1,809	
Materials And Supplies	7,000	9,441	9,242	199
Repairs And Maintenance Equipment	500	1,250	891	359
Total Justice Of The Peace, Precinct 2 Place 1	749,599	749,599	740,275	9,324
Justice Of The Peace, Precinct 2 Place2				
Wages And Fringe Benefits	611,103	606,103	582,390	23,713
Administrative Travel	2,738	1,773	1,757	16
Cell Phones	1,800	1,432	1,257	175
Postage	1,000	1,000	1,000	
Training And Education	1,000	1,000	921	79
Equipment Rental	200			
Materials And Supplies	6,000	7,165	6,961	204
Repairs And Maintenance Equipment	100	468	468	
Total Justice Of The Peace, Precinct 2 Place 2	623,941	618,941	594,754	24,187
Justice Of The Peace, Precinct 3				
Wages And Fringe Benefits	277,811	277,811	276,037	1,774
Administrative Travel	2,500	593	592	1
Cell Phones	1,200	1,200	296	904
Postage	1,168	1,168	1,000	168
Dues And Memberships	150	150		150
Books And Subscriptions	150	150	132	18
Training And Education	1,500	973	972	1
Equipment Rental	1,800	1,800	1,659	141
Visiting Judge	300	300		300
Fuel And Lubricants	3,000	3,000	1,834	1,166
Materials And Supplies	3,000	5,434	3,909	1,525
Repairs And Maintenance Equipment	500	500		500
Repairs And Maintenance Vehicle	1,000	1,000	611	389
Total Justice Of The Peace, Precinct 3	294,079	294,079	287,042	7,037
Justice Of The Peace, Precinct 4				
Wages And Fringe Benefits	804,263	804,263	762,306	41,957
Administrative Travel	6,044	5,905	2,541	3,364
Cell Phones	2,000	2,740	2,725	15
Postage	9,000	4,899	1,883	3,016
Training And Education	2,000	2,000	1,947	53
Fuel And Lubricants	8,400	8,400	209	8,191
Materials And Supplies	15,000	18,500	16,154	2,346
Repairs And Maintenance Equipment	3,000	3,000	1,269	1,731
Repairs And Maintenance Vehicles	1,400	1,400	526	874
Total Justice Of The Peace, Precinct 4	851,107	851,107	789,560	61,547

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
Judicial General District Courts				
Wages And Fringe Benefits	202,234	112,234	71,949	40,285
Advertising Legal Notices	500	487		487
Judicial District Fees	17,250	17,250	17,222	28
Training And Education	5,000	4,347		4,347
Transcripts	55,000	22,103		22,103
Transcripts 111th PD		565	564	1
Transcripts 406th PD		313	312	1
Transcripts 49th		8,432	8,432	
Transcripts 111th		8,324	8,235	89
Transcripts 341st		586	585	1
Transcripts 406th		12,352	12,352	
Court Appointed Attorney JPs	1,000	1,000		1,000
Visiting Judge	6,000	6,000		6,000
Witness Expenditures	1,000	1,000		1,000
Court Interpreter/Reporter	50,000	10,325		10,325
Court Interpreter/Reporter 49th		31,423	31,422	1
Court Interpreter/Reporter 111th		350	350	
Court Interpreter/Reporter 341st		2,834	2,833	1
Court Interpreter/Reporter 406th		49,675	49,674	1
Court Interpreter/Reporter Cluster		1,600	1,600	
Capital Murder Cases	241,373	107,684		107,684
Capital Murder Cases 49th		51,739	51,738	1
Evaluation Services	26,600	30,250	28,000	2,250
Expert Witness	5,000	1,552		1,552
Expert Witness 49th PD		1,125	1,125	
Expert Witness 341st		2,323	2,322	1
Investigation Expenditure	2,000	500		500
Investigation Expenditure 49th		1,500	1,500	
Litigation Expense	1,000	923		923
Litigation Expense 406th		77	77	
Indigent Defendants JPs	11,000	40,000	33,550	6,450
Total Judicial General District Courts	624,957	528,873	323,842	205,031
Judicial General County Courts				
Wages And Fringe Benefits	134,245	134,245	133,293	952
Training And Education	5,000			
Transcripts	4,080	1,108		1,108
Transcripts CCL1		368	368	
Transcripts CCL1 - Adult		61	61	
Transcripts CCL1 - Juvenile		387	387	
Court Interpreter/Reporter	10,000			
Court Interpreter/Reporter CCL1		3,900	3,900	
Court Interpreter/Reporter CCL2		10,256	10,255	1
Evaluation Services	25,000	6,025		6,025
Evaluation Services CCL1 PD		5,750	5,750	
Evaluation Services CCL2 PD		7,125	7,125	
Evaluation Services CCL1		1,550	1,550	
Evaluation Services CCL1 Adult		1,050	1,050	
Evaluation Services CCL1 Juvenile		1,700	1,700	
Evaluation Services CCL2		1,350	1,350	

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
Judicial General County Courts - Continued				
Evaluation Services CCL2 Juvenile		450	450	
Expert Witness	1,000	1,300		1,300
Expert Witness CCL1		400	400	
Expert Witness CCL2		1,300	1,300	
Total Judicial General County Courts	179,325	178,325	168,939	9,386
District Attorney				
Wages And Fringe Benefits	5,660,792	5,600,792	5,522,249	78,543
Administrative Travel	6,500	6,451	6,328	123
Cell Phones	200	200		200
Postage	1,600	1,623	1,622	1
Dues And Memberships	4,700	4,700	4,684	16
Books And Subscriptions	11,500	12,353	12,352	1
Training And Education	11,000	14,470	14,470	
Equipment Rental	4,600	5,427	5,427	
Professional Services	17,100	10,609	9,848	761
Fuel And Lubricants	26,250	26,250	26,250	
Materials And Supplies	26,250	27,344	26,649	695
Repairs And Maintenance Equipment	3,700	3,970	3,602	368
Repairs And Maintenance Vehicle	4,200	4,203	4,202	1
Total District Attorney	5,778,392	5,718,392	5,637,683	80,709
County Attorney				
Wages And Fringe Benefits	2,721,649	2,690,649	2,593,623	97,026
Administrative Travel	100	100		100
Postage	2,368	2,968	2,968	
Dues And Memberships	6,500	5,338	3,164	2,174
Books And Subscriptions	8,500	9,935	9,752	183
Training And Education	27,000	26,817	23,971	2,846
Equipment Rental	2,500	2,248	1,702	546
Professional Services	5,000	4,400	2,436	1,964
Fuel And Lubricants	10,000	11,162	11,162	
Materials And Supplies	29,000	29,000	20,843	8,157
Repairs And Maintenance Equipment	7,000	6,000	3,751	2,249
Repairs And Maintenance Vehicle	6,500	6,500	5,126	1,374
Total County Attorney	2,826,117	2,795,117	2,678,498	116,619
Public Defender				
Wages And Fringe Benefits	2,714,248	2,529,248	2,428,876	100,372
Administrative Travel	2,000	1,011	521	490
Local Mileage	1,000	1,200	796	404
Postage	600	1,000	935	65
Dues And Memberships	6,000	5,000	3,991	1,009
Books And Subscriptions	7,500	10,429	10,344	85
Training And Education	19,473	12,573	9,044	3,529
Equipment Rental	9,000	10,800	9,778	1,022
Transcripts	1,000	700		700
Professional Services	4,500			
Witness Expenditures	200	200	65	135
Fuel And Lubricants	2,000	2,200	1,801	399
Materials And Supplies	16,000	23,000	22,076	924
Repairs And Maintenance Equipment	3,560	4,720	3,035	1,685

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
Public Defender - Continued				
Repairs And Maintenance Vehicle	2,000	2,000	755	1,245
Total Public Defender	2,789,081	2,604,081	2,492,017	112,064
District Clerk				
Wages And Fringe Benefits	2,061,255	2,051,255	1,999,524	51,731
Administrative Travel	5,000	5,000	4,820	180
Local Mileage	650	650	650	
Postage	34,000	46,000	45,310	690
Dues And Memberships	250	250	50	200
Books And Subscriptions	550	550	550	
Training And Education	3,205	3,205	2,166	1,039
Equipment Rental	6,300	6,300	5,681	619
Materials And Supplies	35,000	35,000	34,769	231
Repairs And Maintenance Equipment	3,000	3,000	2,287	713
Total District Clerk	2,149,210	2,151,210	2,095,807	55,403
District Clerk Central Jury				
Wages And Fringe Benefits	174,378	174,378	164,985	9,393
Administrative Travel	4,000	4,000	(709)	4,709
Postage	26,000	24,839	23,695	1,144
Materials And Supplies	15,000	15,000	14,269	731
Repairs And Maintenance Equipment	2,500	2,500	2,181	319
Central Jury Petit Juror	70,000	58,000	58,000	
Jurors - Other Expenses	27,050	10,750	6,060	4,690
Jurors - 49th		6,230	6,229	1
Jurors - 111th		3,191	3,191	
Jurors - 341st		1,154	1,154	
Jurors - 406th		3,950	3,950	
Jurors - CCL1		1,225	1,224	1
Jurors - CCL2		1,711	1,711	
Total District Clerk Central Jury	318,928	306,928	285,940	20,988
County Clerk				
Wages And Fringe Benefits	1,020,707	980,707	937,280	43,427
Administrative Travel	2,500	4,500	4,206	294
Postage	6,400	6,400	6,296	104
Dues And Memberships	200	200	125	75
Books And Subscriptions	100	100	51	49
Training And Education	4,700	4,700	2,385	2,315
Equipment Rental	5,504	5,504	5,287	217
Fuel And Lubricants	900	900	546	354
Materials And Supplies	25,000	25,000	24,575	425
Minor Apparatus And Tools	3,000	1,000	816	184
Repairs And Maintenance Equipment	4,500	4,500	3,614	886
Repairs And Maintenance Vehicle	900	900	435	465
Total County Clerk	1,074,411	1,034,411	985,616	48,795
Law Library				
Wages And Fringe Benefits	117,636	117,636	114,353	3,283
Administrative Travel	500			
Books And Subscriptions	50,000	58,030	58,029	1
Training And Education	500			

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
Law Library - Continued				
Materials And Supplies	3,430	3,346	3,346	
Repairs And Maintenance Equipment	1,430	1,568	1,568	
Total Law Library	173,496	180,580	177,296	3,284
Bail Bond Board				
Wages And Fringe Benefits	46,729	46,729	46,439	290
Materials And Supplies	350	350	350	
Repairs And Maintenance Equipment	483	483	295	188
Total Bail Bond Board	47,562	47,562	47,084	478
Pre-Trial Services				
Wages And Fringe Benefits	431,149	431,149	426,949	4,200
Local Mileage	1,000	1,000	127	873
Cell Phones	1,800	2,400	2,342	58
Postage	200	200	157	43
Training And Education	8,114	7,514	7,381	133
Equipment Rental	2,300	2,300	2,267	33
Professional Services	16,000	16,000	4,257	11,743
Materials And Supplies	7,400	7,400	5,937	1,463
Repairs And Maintenance Equipment	1,700	1,700	156	1,544
Total Pre-Trial Services	469,663	469,663	449,573	20,090
Juvenile Probation				
Wages And Fringe Benefits	3,356,607	3,096,607	2,883,781	212,826
Car Allowance	2,400	2,400	2,400	
Transportation Juvenile	1,000	634	233	401
Office Supplies	8,500	8,233	6,605	1,628
Telephone	45,000	48,823	48,823	
Postage	1,500	1,500	958	542
Training And Education	5,500	3,768	3,237	531
Equipment Rental	5,600	1,438	1,437	1
Professional Services	45,711	22,273	20,615	1,658
Contract Services	56,500	267		267
Bonds And Insurance	350	350	350	
Utilities	110,000	118,877	116,479	2,398
Uniforms	3,000	3,000	2,494	506
Fuel And Lubricants	12,500	12,500	9,648	2,852
Materials And Supplies	13,500	14,434	14,434	
Groceries	60,000	55,057	43,174	11,883
Medicines	5,000	5,000	4,406	594
Laundry and Linen	1,500	1,500	380	1,120
Minor Apparatus And Tools	2,500	2,953	2,953	
Repairs And Maintenance Building	15,000	20,198	16,289	3,909
Repairs And Maintenance Equipment	16,500	24,500	22,249	2,251
Repairs And Maintenance Vehicle	6,500	7,321	7,006	315
Janitorial Supplies	7,500	7,500	4,751	2,749
Medical Services	10,000	16,802	16,404	398
Capital Outlay		56,233	53,387	2,846
Total Juvenile Probation	3,792,168	3,532,168	3,282,493	249,675
Justice System Expenditures	29,403,323	28,652,323	27,245,035	1,407,288
Less Capital Outlay		56,233	53,387	2,846
Total Current Justice System Expenditures	\$ 29,403,323	28,596,090	27,191,648	1,404,442

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
HEALTH AND HUMAN SERVICES:				
Indigent Health Care				
Physician Services	300,000	277,436	277,436	
Prescription Drugs	40,000	35,825	35,824	1
Hospital Inpatient Services	859,000	748,423	408,407	340,016
Hospital Outpatient Services	700,000	635,452	460,081	175,371
Laboratory/X-ray Services	110,000	87,993	87,992	1
Total Indigent Health Care	2,009,000	1,785,129	1,269,740	515,389
Indigent Health Care Assistance				
Wages And Fringe Benefits	847,225	817,225	773,899	43,326
Administrative Travel	7,000	8,305	6,873	1,432
Cell Phones	1,300	1,300	1,180	120
Postage	2,000	2,000	1,881	119
Dues And Memberships	300	300	200	100
Books And Subscriptions	1,000	1,000		1,000
Professional Services	27,500	15,500	2,787	12,713
Fuel And Lubricants	2,000	2,695	2,694	1
Materials And Supplies	7,000	17,000	15,789	1,211
Repairs And Maintenance Equipment	1,500	1,500	1,336	164
Repairs And Maintenance Vehicle	500	500	430	70
Repairs And Maintenance Software	31,000	31,000	28,622	2,378
Janitorial Supplies	1,000	1,000	487	513
Indigent Medical	50,200	50,200	28,463	21,737
Indigent Burials	73,790	73,790	70,657	3,133
Indigent Utilities	100	100		100
Indigent Rents	100	100		100
Total Indigent Health Care Assistance	1,053,515	1,023,515	935,298	88,217
Child Welfare				
Training and Education	200			
Professional Services	1,000			
Foster Care	800	234	233	1
Clothing Allowance	25,600	29,056	29,041	15
Materials And Supplies	1,000	194	193	1
Medical/Dental Exams	400			
Awareness	3,340	5,257	3,456	1,801
Total Child Welfare	32,340	34,741	32,923	1,818
Health & Welfare General Operations				
Wages And Fringe Benefits	67,730	67,730	54,496	13,234
Training And Education	5,000	5,000	2,022	2,978
Professional Services	25,000	25,000		25,000
Veterinary Services	50,000	50,000		50,000
Fuel And Lubricants	11,000	11,000		11,000
Materials And Supplies	10,000	10,000	9,736	264
Repairs And Maintenance Vehicle	1,000	1,000	706	294
Medical Services	2,000	2,000		2,000
City Public Health Service	153,170	153,170	12,616	140,554
Animal Protective Society	20,000	20,000	20,000	
R B Cowl	80,000	80,000	80,000	
Animal Damage Control	36,000	36,000	32,400	3,600
Fire Protection And Emergency Services	564,000	564,000	564,000	
Gateway Community Health	135,000	135,000	135,000	

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
HEALTH AND HUMAN SERVICES:				
Health & Welfare General Operations - Continued				
Rio Grande Center	20,000	20,000		20,000
Ministries	150,000	150,000	150,000	
Total Health & Welfare General Operations	1,329,900	1,329,900	1,060,976	268,924
Veteran's Service Office				
Wages And Fringe Benefits	200,606	200,606	192,039	8,567
Administrative Travel	6,000	5,789	5,755	34
Local Mileage	300	108	60	48
Cell Phones	600	803	802	1
Internet	600	600	380	220
Postage	700	500	500	
Dues And Memberships	200	70	20	50
Training And Education	400	400	400	
Equipment Rental	2,000	1,705	1,705	
Fuel And Lubricants	300	128	91	37
Materials And Supplies	4,000	5,023	4,828	195
Repairs And Maintenance Equipment	1,000	1,034	1,008	26
Repairs And Maintenance Vehicle	500	440		440
Laredo Veteran Assistance	75,000	75,000	53,913	21,087
Veteran Cementary Markers	2,088	2,088		2,088
Total Veteran's Service Office	294,294	294,294	261,501	32,793
Health And Human Services Expenditures	4,719,049	4,467,579	3,560,438	907,141
Less Capital Outlay				
Total Current Health And Human Services Expenditures	\$ 4,719,049	4,467,579	3,560,438	907,141
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:				
Extension Agent				
Wages And Fringe Benefits	165,055	145,055	123,684	21,371
Administrative Travel	13,500	13,500	8,046	5,454
Local Mileage	5,000	5,000	2,416	2,584
Postage	300	300	300	
Dues And Memberships	700	700	460	240
Books And Subscriptions	800	800	727	73
Equipment Rental	4,500	4,500	4,491	9
Materials And Supplies	3,000	3,000	2,832	168
Minor Apparatus And Tools	3,654	3,654	3,250	404
Repairs And Maintenance Equipment	200	200		200
Total Extension Agent	196,709	176,709	146,206	30,503
Infrastructure And Environmental Services Expenditures	196,709	176,709	146,206	30,503
Less Capital Outlay				
Total Current Infrastructure And Environmental Services Expenditures	\$ 196,709	176,709	146,206	30,503
CORRECTIONS AND REHABILITATION:				
Jail Bargaining Unit				
Wages And Fringe Benefits	12,499,970	12,184,170	11,760,282	423,888
Administrative Travel	15,000	5,280	5,280	
Special Travel	65,000	70,575	69,326	1,249
Office Supplies	30,000	30,000	29,819	181
Postage	1,000	1,000	586	414
Advertising	500	500		500
Dues And Memberships	500	500	368	132

Continued

Webb County, Texas
 Budgetary Comparison Schedule Detail
 Schedule of Expenditures
 General Fund
 For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
CORRECTIONS AND REHABILITATION:				
Jail Bargaining Unit - Continued				
Books And Subscriptions	500	500		500
Training And Education	10,000	6,720	6,695	25
Equipment Rental	14,000	28,206	28,205	1
Professional Services	78,000	80,575	79,883	692
Employee Drug/Alcohol/Physical Testing	4,000	8,648	8,648	
Contract Services - Dimmit County	15,000	2,925		2,925
Contract Services - Zapata County	276,810	270,960	270,960	
Contract Services - Jim Hogg		42,471	42,471	
Contract Services - Marverick		123,684	123,112	572
Utilities	332,000	398,499	385,437	13,062
Uniforms	135,000	48,740	37,402	11,338
Fuel And Lubricants	4,000	4,000	3,027	973
Materials And Supplies	45,000	36,861	31,949	4,912
Minor Apparatus And Tools	10,000	10,000	8,028	1,972
Repairs And Maintenance Building	35,000	78,742	78,742	
Repairs And Maintenance Equipment	45,000	45,000	34,901	10,099
Repairs And Maintenance Software	20,000	20,000	16,142	3,858
Total Jail Bargaining Unit	13,636,280	13,498,556	13,021,263	477,293
Jail Non Bargaining Unit				
Wages And Fringe Benefits	1,575,381	1,497,424	1,430,906	66,518
Total Jail Non Bargaining Unit	1,575,381	1,497,424	1,430,906	66,518
Basic Supervision				
Wages And Fringe Benefits	51,471	41,471	31,614	9,857
Materials And Supplies	4,900	4,900	4,826	74
Total Basic Supervision	56,371	46,371	36,440	9,931
Jail Purchasing				
Professional Services	160,000	166,819	166,818	1
Uniforms	3,000			
Materials And Supplies	137,260	131,851	131,850	1
Groceries	875,000	877,842	877,842	
Medicines	160,000	148,396	148,392	4
Minor Apparatus And Tools	5,000	1,909	1,668	241
Janitorial Supplies	44,000	42,652	36,020	6,632
Medical Services	220,000	153,079	153,079	
Total Jail Purchasing	1,604,260	1,522,548	1,515,669	6,879
Corrections And Rehabilitation Expenditures	16,872,292	16,564,899	16,004,278	560,621
Less Capital Outlay				
Total Current Corrections And Rehabilitation Expenditures	\$ 16,872,292	16,564,899	16,004,278	560,621

COMMUNITY AND ECONOMIC DEVELOPMENT:

Economic Development

Wages And Fringe Benefits	398,623	398,623	362,007	36,616
Administrative Travel	9,690	8,840	6,585	2,255
Local Mileage	200	550	533	17
Postage	500	500	260	240
Fuel And Lubricants	1,400	1,400	568	832
Materials And Supplies	2,000	2,500	2,375	125
Repairs And Maintenance Equipment	900	900	732	168
Repairs And Maintenance Vehicles	500	500	86	414
Total Economic Development	413,813	413,813	373,146	40,667

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Ernesto J. Salinas Community Center				
Wages And Fringe Benefits	191,520	176,520	159,269	17,251
Administrative Travel	950			
Car Allowance	1,200	800	800	
Books And Subscriptions	800	174	174	
Utilities	38,861	41,970	41,940	30
Fuel And Lubricants	3,000	3,490	3,490	
Materials And Supplies	2,500	2,414	2,414	
Goods For Public Events	2,000	2,846	2,492	354
Repairs And Maintenance Building	3,000	2,983	2,983	
Repairs And Maintenance Equipment	1,000			
Repairs And Maintenance Vehicles	1,500	779	779	
Janitorial Supplies	1,000	808	807	1
Total Ernesto J. Salinas Community Center	247,331	232,784	215,148	17,636
Bruni Community Center				
Wages And Fringe Benefits	136,721	136,721	135,433	1,288
Administrative Travel	318			
Car Allowance	1,200	1,200	1,200	
Utilities	17,500	17,388	17,387	1
Fuel And Lubricants	2,500	1,453	1,453	
Materials And Supplies	2,000	3,132	2,510	622
Goods For Public Events	2,000	1,229	1,229	
Repairs And Maintenance Building	1,000	2,506	2,506	
Repairs And Maintenance Equipment	1,000	1,000	(962)	1,962
Repairs And Maintenance Vehicles	500	55	48	7
Janitorial Supplies	500	500	369	131
Total Bruni Community Center	165,239	165,184	161,173	4,011
El Cenizo Community Center				
Wages And Fringe Benefits	138,723	138,723	137,907	816
Administrative Travel	500			
Car Allowance	1,200	1,200	1,200	
Cell Phones	1,000	1,151	1,150	1
Utilities	16,500	18,170	18,170	
Fuel And Lubricants	3,000	2,230	2,230	
Materials And Supplies	3,500	1,962	1,962	
Goods For Public Events	1,500	2,407	2,406	1
Repairs And Maintenance Building	2,346	3,109	3,109	
Repairs And Maintenance Equipment	500	485	484	1
Repairs And Maintenance Vehicles	1,000	1,485	1,484	1
Janitorial Supplies	1,000	985	985	
Total El Cenizo Community Center	170,769	171,907	171,087	820
Larga Vista Community Center				
Wages And Fringe Benefits	180,225	180,225	166,983	13,242
Administrative Travel	136			
Car Allowance	1,200	1,200	1,200	
Cell Phones	1,000	1,093	1,093	
Utilities	20,000	24,500	24,500	
Fuel And Lubricants	3,000	2,143	2,143	
Materials And Supplies	1,500	2,974	2,973	1
Goods For Public Events	2,000	1,135	1,135	

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Larga Vista Community Center - Continued				
Repairs And Maintenance Building	2,000	2,621	2,620	1
Repairs And Maintenance Equipment	700	688	687	1
Repairs And Maintenance Vehicles	500	240	240	
Janitorial Supplies	500	449	448	1
Total Larga Vista Community Center	212,761	217,268	204,022	13,246
Rio Bravo Community Center				
Wages And Fringe Benefits	162,572	162,572	155,990	6,582
Administrative Travel	900			
Car Allowance	1,200	1,118	600	518
Utilities	22,000	19,533	16,689	2,844
Fuel And Lubricants	200	200		200
Materials And Supplies	2,000	1,930	1,645	285
Goods For Public Events	1,500	1,500	1,463	37
Repairs And Maintenance Building	1,150	2,787	2,786	1
Repairs And Maintenance Equipment	200	200		200
Repairs And Maintenance Vehicles	1,700	1,641	297	1,344
Janitorial Supplies	1,000	1,000	503	497
Total Rio Bravo Community Center	194,422	192,481	179,973	12,508
Fred and Anita Bruni Community Center				
Wages And Fringe Benefits	278,634	253,634	229,852	23,782
Administrative Travel	458	458	115	343
Car Allowance	1,200	1,200	1,200	
Utilities	13,500	13,500	11,619	1,881
Fuel And Lubricants	1,600	1,600	859	741
Materials And Supplies	2,300	2,300	1,786	514
Goods For Public Events	1,500	1,500	1,479	21
Repairs And Maintenance Building	2,000	2,000	1,574	426
Repairs And Maintenance Equipment	2,000	2,000	1,835	165
Repairs And Maintenance Vehicles	1,000	1,000	74	926
Janitorial Supplies	1,000	1,000	598	402
Total Fred and Anita Bruni Community Center	305,192	280,192	250,991	29,201
Fernando A. Salinas Community Center				
Wages And Fringe Benefits	236,974	231,974	217,038	14,936
Administrative Travel	800	800		800
Car Allowance	1,200	1,200	1,200	
Cell Phones	650	650	563	87
Utilities	17,650	17,587	1,004	16,583
Fuel And Lubricants	2,000	2,063	2,062	1
Materials And Supplies	3,000	3,000	2,989	11
Goods For Public Events	2,000	2,000	1,829	171
Repairs And Maintenance Building	100	100		100
Repairs And Maintenance Equipment	500	500		500
Repairs And Maintenance Vehicles	500	900	750	150
Janitorial Supplies	1,000	600	458	142
Total Fernando A. Salinas Community Center	266,374	261,374	227,893	33,481

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Santa Teresita Community Center				
Wages And Fringe Benefits	176,928	171,928	163,631	8,297
Administrative Travel	922			
Car Allowance	1,200			
Cell Phones	500			
Utilities	7,500	4,369	3,996	373
Fuel And Lubricants	2,800	2,800	2,800	
Materials And Supplies	3,500	3,500	3,411	89
Goods For Public Events	2,000	2,800	2,799	1
Repairs And Maintenance Building	2,000	2,348	1,866	482
Repairs And Maintenance Equipment	1,000	1,000	606	394
Repairs And Maintenance Vehicles	1,000	700	411	289
Janitorial Supplies	1,000	1,000	548	452
Total Santa Teresita Community Center	200,350	190,445	180,068	10,377
Rio Bravo Activity Center				
Wages And Fringe Benefits	93,191	93,191	87,298	5,893
Administrative Travel	606			
Car Allowance	1,200	1,166	1,100	66
Utilities	8,500	10,933	10,924	9
Materials And Supplies	1,000	1,303	1,262	41
Goods For Public Events	1,000	1,000	972	28
Repairs And Maintenance Building	1,000	1,337	1,337	
Repairs And Maintenance Equipment	500	299	239	60
Janitorial Supplies	600	524	524	
Total Rio Bravo Activity Center	107,597	109,753	103,656	6,097
La Presa Community Center				
Wages And Fringe Benefits	141,535	141,535	137,023	4,512
Administrative Travel	56			
Car Allowance	1,200	1,200	1,200	
Utilities	11,000	10,030	9,995	35
Fuel And Lubricants	2,500	4,536	4,460	76
Materials And Supplies	2,000	1,539	1,539	
Goods For Public Events	1,000	635	634	1
Repairs And Maintenance Building	1,500	1,200	873	327
Repairs And Maintenance Equipment	1,000	400	386	14
Repairs And Maintenance Vehicles	500	566	564	2
Janitorial Supplies	1,000	680	678	2
Total La Presa Community Center	163,291	162,321	157,352	4,969
Carlos Aguilar Activity Center				
Wages And Fringe Benefits	24,177	14,177	8,439	5,738
Administrative Travel	350			
Car Allowance	900	517		517
Training And Education	500			
Utilities	3,600	3,600		3,600
Materials And Supplies	500	1,350	642	708
Goods For Public Events	500	500	368	132
Repairs And Maintenance Building	500	500	352	148

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Carlos Aguilar Activity Center - Continued				
Repairs And Maintenance Equipment	500			
Janitorial Supplies		500	437	63
Total Carlos Aguilar Activity Center	31,527	21,144	10,238	10,906
Mirando Activity Center				
Wages And Fringe Benefits	15,600	15,600	12,310	3,290
Administrative Travel	350			
Car Allowance	900	900	300	600
Training And Education	500			
Utilities	3,600	3,600	697	2,903
Materials And Supplies	500	1,850	1,418	432
Goods For Public Events	500	1,000	705	295
Repairs And Maintenance Building	500			
Repairs And Maintenance Equipment	500			
Total Mirando Activity Center	22,950	22,950	15,430	7,520
Parks And Grounds				
Wages And Fringe Benefits	319,538	319,538	311,603	7,935
Cell Phones	1,000	1,000		1,000
Equipment Rental	1,000	1,000	330	670
Uniforms	3,000	3,000	1,042	1,958
Fuel And Lubricants	9,000	9,000	8,982	18
Materials And Supplies	4,000	3,380	2,683	697
Repairs And Maintenance Equipment	2,108	608	603	5
Repairs And Maintenance Vehicles	3,000	3,620	2,502	1,118
Landfill Fees	1,000	200	165	35
Total Parks And Grounds	343,646	341,346	327,910	13,436
Community And Economic Development Expenditures	2,845,262	2,782,962	2,578,087	204,875
Less Capital Outlay				
Total Current Community And Economic Development Expenditures	\$ 2,845,262	2,782,962	2,578,087	204,875
Add Capital Outlay-All Departments		56,233	361,655	(305,422)
TOTAL GENERAL FUND EXPENDITURES	\$ 88,637,802	86,804,893	81,950,613	4,854,280

Concluded

Webb County, Texas
Combining Balance Sheet - Nonmajor Governmental Funds - Summary
September 30, 2014

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
ASSETS				
Cash and investments	\$ 5,376,617	\$ 2,392,058	\$ 1,445,316	\$ 9,213,991
Taxes receivable, net	227,603	-	1,174,494	1,402,097
Due from other funds	6,017,157	3,142,078	-	9,159,235
Receivable from other governments	3,326,807	641,277	-	3,968,084
Other receivables, net	971,725	3	144	971,872
Inventories	10,846	-	-	10,846
Other assets	11,180	-	-	11,180
Total assets	<u>15,941,935</u>	<u>6,175,416</u>	<u>2,619,954</u>	<u>24,737,305</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>15,941,935</u>	<u>6,175,416</u>	<u>2,619,954</u>	<u>24,737,305</u>
LIABILITIES				
Accounts payable	860,502	592,688	-	1,453,190
Due to other funds	2,672,368	756,312	40,483	3,469,163
Payable to other governments	10,354	-	-	10,354
Unearned revenues	145,966	-	-	145,966
Other accrued expenditures	543,136	-	-	543,136
Other payables	46,692	198,901	-	245,593
Total liabilities	<u>4,279,018</u>	<u>1,547,901</u>	<u>40,483</u>	<u>5,867,402</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	222,507	-	1,129,940	1,352,447
Unearned revenues other	832,575	-	-	832,575
Total deferred inflows of resources	<u>1,055,082</u>	<u>-</u>	<u>1,129,940</u>	<u>2,185,022</u>
Total liabilities and deferred inflows of resources	<u>5,334,100</u>	<u>1,547,901</u>	<u>1,170,423</u>	<u>8,052,424</u>
Fund balances:				
Nonspendable:				
Inventories	10,846	-	-	10,846
Restricted:				
General government	1,861,404	295,121	-	2,156,525
Justice system	1,181,120	65,291	-	1,246,411
Health and human services	3,591,410	492,048	-	4,083,458
Infrastructure & environmental services	2,020,129	972,541	-	2,992,670
Correctional and rehabilitation	30,640	-	-	30,640
Community and economic development	-	494,656	-	494,656
Debt service	-	-	1,449,531	1,449,531
Public safety	1,890,646	196,775	-	2,087,421
Other purposes	19,546	22,000	-	41,546
Committed:				
General government	-	1,921,233	-	1,921,233
Community and economic development	-	165,800	-	165,800
Other purposes	-	149,842	-	149,842
Assigned:				
Imprest and change funds	2,094	-	-	2,094
Unassigned:				
	-	(147,792)	-	(147,792)
Total fund balances	<u>10,607,835</u>	<u>4,627,515</u>	<u>1,449,531</u>	<u>16,684,881</u>
Total liabilities and fund balances	<u>\$ 15,941,935</u>	<u>\$ 6,175,416</u>	<u>\$ 2,619,954</u>	<u>\$ 24,737,305</u>

Webb County, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - Summary
For the Year Ended September 30, 2014

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
REVENUES				
Property Taxes	\$ 2,043,425	\$ -	\$ 6,991,248	\$ 9,034,673
Sales and miscellaneous taxes	601,009	-	-	601,009
Fees and fines	1,701,553	-	-	1,701,553
Intergovernmental	29,367,622	2,042,216	-	31,409,838
Charges for services	4,284,335	-	-	4,284,335
Investment earnings	1,790	5,215	7,328	14,333
Miscellaneous	486,346	726,875	7,674	1,220,895
Grant matching	3,322,738	-	-	3,322,738
Total revenues	<u>41,808,818</u>	<u>2,774,306</u>	<u>7,006,250</u>	<u>51,589,374</u>
EXPENDITURES				
Current:				
General government	1,029,086	363,164	-	1,392,250
Public safety	6,682,729	65,847	-	6,748,576
Justice system	3,713,263	-	-	3,713,263
Health and human services	18,954,446	-	-	18,954,446
Infrastructure and environmental services	6,364,132	85,707	-	6,449,839
Corrections and rehabilitation	908,863	-	-	908,863
Community and economic development	834,944	-	-	834,944
Debt Service				
Principal	58,369	-	5,174,132	5,232,501
Interest and other charges	5,750	-	2,804,996	2,810,746
Capital outlay	1,498,442	3,637,383	-	5,135,825
Total Expenditures	<u>40,050,024</u>	<u>4,152,101</u>	<u>7,979,128</u>	<u>52,181,253</u>
Excess (deficiency) of revenues over expenditures	<u>1,758,794</u>	<u>(1,377,795)</u>	<u>(972,878)</u>	<u>(591,879)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	264,134	1,832,909	378,336	2,475,379
Transfers out	(826,146)	(245,000)	-	(1,071,146)
Proceeds from sale of equipment	1,930	-	-	1,930
Total other financing sources and (uses)	<u>(560,082)</u>	<u>1,587,909</u>	<u>378,336</u>	<u>1,406,163</u>
Net change in fund balances	<u>1,198,712</u>	<u>210,114</u>	<u>(594,542)</u>	<u>814,284</u>
Fund balances - beginning, restated	<u>9,409,123</u>	<u>4,417,401</u>	<u>2,044,073</u>	<u>15,870,597</u>
Fund balances - ending	<u>\$ 10,607,835</u>	<u>\$ 4,627,515</u>	<u>\$ 1,449,531</u>	<u>\$ 16,684,881</u>



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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.

VEHICLE INVENTORY TAX

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

JUSTICE COURT TECHNOLOGY FUND

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

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

WEBB COUNTY FUNDS - continued

ELECTION CONTRACT SERVICES FUND

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

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.

JUVENILE CASE MANAGER

This fund manages court costs which requires defendant convicted of a fine-only misdemeanor offense to pay \$5.00 of court costs. Fees will be used to finance salaries of Juvenile Case Managers employed at each of the Justices' of the Peace Office, with the exception of JP Pct. 3.

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 commissioner's court.

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

WEBB COUNTY FUNDS - continued

COURT INITIATED GUARDIANSHIP

This fund was established January 2008 for the support of the judiciary in guardianships 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.

COST RECOVERY FEE FUND

The County will collect a fee of \$2.00 for each electronic filing transaction to recover the actual system operating costs incurred by the County to accept electronic payment methods or interface with other technology information systems related to efilings of court documents.

HEALTH CARE FUNDING DISTRICT COMMISSION

The purpose of the Webb County Health Care Funding District (the "District") is to generate revenue to provide the nonfederal share of a Medicaid supplemental payment program by requiring a mandatory payment from institutional health care providers in the District. The Commissioners Court will serve as the Commission for this district. The Local Provider Participation Fund consists of the following local hospitals: Laredo Medical Center, Doctors Hospital, and Laredo Specialty Hospital.

RHP 20 ANCHOR FUND

The Regional Healthcare Partnership (RHP) 20 Anchor Fund was created to manage the federal funds Webb County will receive for our administrative role as Anchors for RHP 20. The state agency that oversees the 1115 Waiver is under the Health & Human Services Commission (HHSC); however, all regulations must be approved by the Centers for Medicare & Medicaid Services (CMS) federal agency. The regulatory requirements to the spending of these funds are still being worked out between HHSC and CMS.

WEBB COUNTY HOUSING FINANCE CORPORATION

The Webb County Housing Finance Corporation (WCHFC) is a Texas public, non-profit corporation. The WCHFC is authorized to finance residential housing by issuing its tax exempt revenue bonds to acquire mortgage loans to low and moderate income persons, and to pledge such mortgage loans as security for the payment of the principle and interest of the revenue bonds.

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

WEBB COUNTY OFFICIALS FORFEITURE CLUSTER FUNDS

WEBB COUNTY TREASURY FEDERAL FORFEITURE

WEBB COUNTY SHERIFF TREASURY 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 DISTRICT ATTORNEY TREASURY 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 STATE FORFEITURE CHAPTER 18

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.

WEBB COUNTY SHERIFF STATE FORFEITURE/GAMBLING FUND

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

WEBB COUNTY JUSTICE FEDERAL FORFEITURE

WEBB COUNTY DISTRICT ATTORNEY JUSTICE 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 ATTORNEY JUSTICE 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 OFFICIALS FORFEITURE CLUSTER FUNDS - Continued

Webb County Justice Federal Forfeiture - Continued

WEBB COUNTY CONSTABLE PCT. 1 JUSTICE 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 PCT. 4 JUSTICE 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 JUSTICE 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 STATE FORFEITURE CHAPTER 59

WEBB COUNTY DISTRICT ATTORNEY STATE FORFEITURE FUND

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

COUNTY ATTORNEY STATE FORFEITURE FUND

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

WEBB COUNTY CONSTABLE PRECINCT 1 STATE FORFEITURE FUND

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

WEBB COUNTY SHERIFF STATE FORFEITURE FUND

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

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

WEBB COUNTY OFFICIALS FORFEITURE CLUSTER FUNDS - Continued

Webb County State Forfeiture Fund Chapter 59 - Continued

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 STATE FORFEITURE FUND

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

OTHER RESTRICTED SPECIAL REVENUE FUNDS

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.

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).

EMERGENCY FOOD AND SHELTER PROGRAM

Revenues are provided by TXU Energy 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.

START-PLUS

STAR-PLUS is a Texas Medicaid managed care program. Its purpose is to provide home delivered meals to qualified program recipients through a managed care delivery system.

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

OTHER RESTRICTED SPECIAL REVENUE FUNDS - Continued

SOUTHWEST BORDER ANTI-MONEY LAUNDERING ALLIANCE – FINANCIAL SPECIAL INVESTIGATION GROUP (FSIG)

Revenues are from the Southwest Border Anti-Money Laundering Alliance. The FSIG is for funding to establish a task force dedicated to the detection, identification, disruption and dismantling of illicit financial networks and money laundering.

FEDERAL GRANTS

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.

406TH DISTRICT EXPANSION ADULT DRUG COURT

Revenues are from the Substance Abuse and Mental Health Services Administration. The funds are used to monitor activities, provide treatment, and provide social services for the participants of the Drug Court in Webb County.

406TH DISTRICT VETERANS TREATMENT PROGRAM

Revenues are from the Substance Abuse and Mental Health Services Administration. Funds are used to monitor activities, provide treatment, and provide social services for Veteran participants for 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.

COMPREHENSIVE ENERGY ASSISTANCE PROGRAM # 1982

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

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.

MEALS ON WHEELS

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

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

FEDERAL GRANTS – continued

SELF HELP PROGRAM CONTRACT 712003

Revenues are provided by the Texas Department of Agriculture. Funds shall provide for public services, housing rehabilitations, home improvements, reconstruction, and new construction.

TDA-PUEBLO NUEVO HOUSING REHABILITATION CONTRACT #712095

Revenues are from the Texas Department of Agriculture. Funds shall provide for housing rehabilitations in colonia Pueblo Nuevo.

TDA-PUEBLO NUEVO WATER/SEWER SERVICE CONTRACT 713015

Revenues are from the Texas Department of Agriculture. Funds shall provide first time sewer service in colonia Pueblo Nuevo.

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.

C.O.P.S. HIRING PROGRAM #2012ULWX0033

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

C.O.P.S. TECHNOLOGY PROGRAM #2010CKWX0572

Revenues are from the U. S. Department of Justice Office of Community Oriented Policing Services for forensic equipment for the expansion of the Texas Department of Public Safety and Laredo Crime Lab.

BULLET PROOF VESTS PARTNERSHIP

Revenues are from the U.S. Department of Justice Office of Justices Programs. These funds are used to purchase bullet proof vests.

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.

PREA JAIL ENHANCEMENT

Revenues are from the U.S. Department of Justice. The purpose of the grant is for funding to assist local adult and juvenile facilities in implementing prevention, identification, and response mechanisms that will reduce the incidence of sexual abuse in confinement facilities.

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

FEDERAL GRANTS – continued

OVW-DOMESTIC VIOLENCE INITIATIVE

Revenues are from the Department of Justice. The purpose of the grant is to provide/enhance services to underserved populations in Webb County, including victims of domestic violence, sexual assault, stalking and dating violence.

JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT - STAFF DEVELOPMENT AND COMPLIANCE PROJECT

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

CJD - 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.

VIOLENCE AGAINST WOMEN FORMULA GRANT – SEXUAL ASSAULT, DOMESTIC VIOLENCE AND STALKING LIAISON OFFICER

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.

JAG 2011-DJ-BX-3199/JAG 2013-DJ-BX-0847

Revenues are from the U.S. Department of Justice pass through the City of Laredo, Texas. Funds will be used for law enforcement equipment, including protective gear/equipment/uniforms for the Jail Division and the majority of the cost for two police cars for the Civil/Warrants Division.

Revenues are from the U.S. Department of Justice pass through the City of Laredo, Texas. Funds will be to purchase necessary supplies and equipment for safety and communications at Webb County jail.

JAG 2012-DJ-BX-0538

Revenues are from the U.S. Department of Justice pass through the City of Laredo, Texas. Funds will be for medical scanning, digitization, and management technology improvement in the form of software, hardware, and for partial salaries for one officer.

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.

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.

FY 2010 SAFER EMW-2010-FF-00578

Revenues are from the Department of Homeland Security. The purpose is to provide funding directly to fire departments and volunteer firefighter interest organizations in order to help them increase the number of trained, “front-line” firefighters available in their communities.

EMERGENCY FOOD & SHELTER PROGRAM / DHS

EFSP supports by providing emergency economic assistance that keeps people off the streets, from being evicted from their homes, or with groceries to prevent hunger, the EFSP prepares a population that could otherwise be even more adversely impacted by a disaster situation and mitigates potential burdens imposed on recovery efforts to assist people.

OPERATION STONEGARDEN GRANT FY2011

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 FY2012

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

OPERATION STONEGARDEN GRANT FY2012 Supplement

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 2013

OPSG supports enhanced cooperation and coordination among local, State, and Federal law enforcement agencies in a joint mission to secure the United States' borders along routes of ingress from international borders to include travel corridors in States bordering Mexico and Canada, as well as States and territories with international water borders.

STEP-CLICK IT OR TICKET

Revenues are from the National Highway Traffic Safety Administration. The purpose of the grant is to pay overtime and fringe benefits to officers to increase enforcement of traffic safety-related laws, increase public education and information campaigns and increase enforcement of occupant protection laws.

OFFICE OF THE ATTORNEY – INTERNET AGAINST CHILDREN (ICAC) CRIMES TASK FORCE

Revenues are from the Office of the Attorney General. The purpose of this grant is to maintain and expand State and regional ICAC task forces to address technology-facilitated child exploitation. These task forces work collaboratively as a national network of law enforcement and prosecutorial agencies that prevent, interdict, and investigate internet crimes against children.

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.

U.S. DEPARTMENT OF JUSTICE – IMMIGRATION CUSTOMS ENFORCEMENT (I.C.E.)

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

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

FEDERAL GRANTS – continued

U.S. DEPARTMENT OF JUSTICE – U. S. MARSHALS SERVICES

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

STATE GRANTS

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.

TJJD – TEXAS JUVENILE JUSTICE DEPARTMENT

Revenues are from the Texas Juvenile Justice Department. The Texas Juvenile Justice Department (TJJD) works in partnership with local juvenile board and juvenile probation departments to support and enhance juvenile probation services throughout the state. To accomplish this goal, TJJD allocates funds through contracts to juvenile boards for the operation of their probation departments' programs and services for troubled youth and their families. TJJD is the primary agency through which state funds for community-based juvenile justice system programs and services are channeled to the counties.

TEXAS VETERANS COMMISSION CONTRACT FVA-14a-0170

Funds are from the Texas Veterans Commission. Funds are for the Veterans transportation program.

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 #13-C0095

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.

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

STATE GRANTS - continued

WEBB COUNTY SHERIFF DEPARTMENT VICTIM COORDINATOR AND LIAISON CONTRACT #1554146.

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.

OFFICE OF THE ATTORNEY – VICTIM COORDINATOR AND LIAISON GRANT

Revenues are from the Office of the Attorney General. The purpose of this agreement is to fund a victim assistance coordinator in prosecutor offices and Crime Victim Liaisons in law enforcement agencies.

LOCAL BORDER SECURITY PROGRAM #LBSP-14-0078

Revenues are from the Texas Department of Public Safety. These funds are to provide additional manpower by local law enforcement agencies for state led border security enhanced operations for improved border security.

LOCAL BORDER SECURITY PROGRAM #LBSP-13 WEBB

Revenues are from the Texas Department of Public Safety. These funds are to provide additional manpower by local law enforcement agencies for state led border security enhanced operations for improved border security.

406TH DISTRICT COURT DRUG COURT PROGRAM #2056406 & #2056407

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

STATE CRIMINAL JUSTICE PLANNING (421) FUND - BORDER PROSECUTION UNIT

Revenues are from the Office of the Governor of Texas Criminal Justice Division. These funds are to pay personnel, fringe benefits and operating expenditures for two border prosecutors.

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	<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	\$ 18,695	\$ 904,477	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	568,655	33,557	64,304	363,408
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>587,350</u>	<u>938,034</u>	<u>64,304</u>	<u>363,408</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>587,350</u>	<u>938,034</u>	<u>64,304</u>	<u>363,408</u>
LIABILITIES				
Accounts payable	2,173	39,750	1,409	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	1,466	-	2,783	-
Other payables	-	-	-	-
Total liabilities	<u>3,639</u>	<u>39,750</u>	<u>4,192</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unearned revenues other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>3,639</u>	<u>39,750</u>	<u>4,192</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	583,711	-	60,112	363,408
Justice system	-	-	-	-
Health and human services	-	898,284	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>583,711</u>	<u>898,284</u>	<u>60,112</u>	<u>363,408</u>
Total liabilities and fund balances	<u>\$ 587,350</u>	<u>\$ 938,034</u>	<u>\$ 64,304</u>	<u>\$ 363,408</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	<u>Webb County Clerk</u>		<u>Webb County Tax</u>	
	<u>Records</u>		<u>Assessor / Collector</u>	<u>Justice Court</u>
	<u>Management and</u>	<u>Road and Bridge</u>	<u>Vehicle Inventory Tax</u>	<u>Technology</u>
	<u>Preservation</u>			
ASSETS				
Cash and investments	\$ 18,710	\$ 9,455	\$ -	\$ -
Taxes receivable, net	-	227,603	-	-
Due from other funds	677,060	2,266,845	24	597,170
Receivable from other governments	-	30,390	-	-
Other receivables, net	-	24,815	-	-
Inventories	-	-	-	-
Other assets	-	230	-	-
Total assets	<u>695,770</u>	<u>2,559,338</u>	<u>24</u>	<u>597,170</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>695,770</u>	<u>2,559,338</u>	<u>24</u>	<u>597,170</u>
LIABILITIES				
Accounts payable	-	152,412	-	14,969
Due to other funds	-	18,072	-	4
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	4,359	112,825	-	-
Other payables	-	32,859	-	-
Total liabilities	<u>4,359</u>	<u>316,168</u>	<u>-</u>	<u>14,973</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	222,507	-	-
Unearned revenues other	-	-	-	-
Total deferred inflows of resources	-	<u>222,507</u>	-	-
Total liabilities and deferred inflows of resources	<u>4,359</u>	<u>538,675</u>	<u>-</u>	<u>14,973</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	691,411	-	24	-
Justice system	-	-	-	582,197
Health and human services	-	-	-	-
Infrastructure & environmental services	-	2,018,821	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	1,842	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>691,411</u>	<u>2,020,663</u>	<u>24</u>	<u>582,197</u>
Total liabilities and fund balances	<u>\$ 695,770</u>	<u>\$ 2,559,338</u>	<u>\$ 24</u>	<u>\$ 597,170</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	<u>Election Contract Services</u>	<u>District Attorney Hot Check Fee</u>	<u>Juvenile Case Manager Fund</u>	<u>Courthouse Security Fees</u>
ASSETS				
Cash and investments	\$ 178,166	\$ -	\$ -	\$ 1,818
Taxes receivable, net	-	-	-	-
Due from other funds	-	5,910	173,703	16,480
Receivable from other governments	-	-	-	-
Other receivables, net	-	832,575	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>178,166</u>	<u>838,485</u>	<u>173,703</u>	<u>18,298</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>178,166</u>	<u>838,485</u>	<u>173,703</u>	<u>18,298</u>
LIABILITIES				
Accounts payable	-	-	-	-
Due to other funds	31,995	-	5	3
Payable to other governments	-	-	-	-
Unearned revenue	112,999	-	-	-
Other accrued expenditures	-	437	-	-
Other payables	-	-	-	-
Total liabilities	<u>144,994</u>	<u>437</u>	<u>5</u>	<u>3</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unearned revenues other	-	832,575	-	-
Total deferred inflows of resources	-	<u>832,575</u>	-	-
Total liabilities and deferred inflows of resources	<u>144,994</u>	<u>833,012</u>	<u>5</u>	<u>3</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	33,172	-	-	-
Justice system	-	5,473	173,698	18,295
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>33,172</u>	<u>5,473</u>	<u>173,698</u>	<u>18,295</u>
Total liabilities and fund balances	<u>\$ 178,166</u>	<u>\$ 838,485</u>	<u>\$ 173,703</u>	<u>\$ 18,298</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	<u>J.P. Courthouse</u> <u>Security</u>	<u>Laredo Webb County</u> <u>Child Welfare Unit</u>	<u>Webb County Sheriff</u> <u>Inmate Commissary</u> <u>Sales Commission</u>	<u>Child Abuse</u> <u>Prevention</u>
ASSETS				
Cash and investments	\$ -	\$ 136,021	\$ 34,066	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	28,482	-	-	500
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>28,482</u>	<u>136,021</u>	<u>34,066</u>	<u>500</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>28,482</u>	<u>136,021</u>	<u>34,066</u>	<u>500</u>
LIABILITIES				
Accounts payable	-	-	-	-
Due to other funds	1	-	3,426	-
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>1</u>	<u>-</u>	<u>3,426</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unearned revenues other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>1</u>	<u>-</u>	<u>3,426</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	28,481	-	-	500
Health and human services	-	136,021	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	30,640	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>28,481</u>	<u>136,021</u>	<u>30,640</u>	<u>500</u>
Total liabilities and fund balances	<u>\$ 28,482</u>	<u>\$ 136,021</u>	<u>\$ 34,066</u>	<u>\$ 500</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	<u>Court Initiated</u> <u>Guardianship</u>	<u>Cost Recovery Fee</u> <u>Fund</u>	<u>Health Care District</u> <u>Fund</u>	<u>RHP 20 Anchor Fund</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ 1,921,925	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	27,600	19,849	-	621,433
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	87
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>27,600</u>	<u>19,849</u>	<u>1,921,925</u>	<u>621,520</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>27,600</u>	<u>19,849</u>	<u>1,921,925</u>	<u>621,520</u>
LIABILITIES				
Accounts payable	-	-	26,720	511
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	-	-	-	1,699
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>26,720</u>	<u>2,210</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unearned revenues other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>26,720</u>	<u>2,210</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	27,600	19,849	-	-
Health and human services	-	-	1,895,205	617,672
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	1,638
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>27,600</u>	<u>19,849</u>	<u>1,895,205</u>	<u>619,310</u>
Total liabilities and fund balances	<u>\$ 27,600</u>	<u>\$ 19,849</u>	<u>\$ 1,921,925</u>	<u>\$ 621,520</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	<u>Webb County</u> <u>Housing Finance</u> <u>Corporation</u>	<u>Webb County</u> <u>Officials Cluster</u> <u>Forfeiture Funds</u>	<u>CJD City of Laredo</u> <u>Financial Task Force</u>	<u>Webb County Sheriff</u> <u>Radio</u> <u>Communications</u>
ASSETS				
Cash and investments	\$ 129,566	\$ 1,861,616	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	233,774	564	-
Receivable from other governments	-	-	43,143	-
Other receivables, net	-	4,853	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>129,566</u>	<u>2,100,243</u>	<u>43,707</u>	<u>-</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>129,566</u>	<u>2,100,243</u>	<u>43,707</u>	<u>-</u>
LIABILITIES				
Accounts payable	-	103,446	-	-
Due to other funds	-	112,337	41,502	-
Payable to other governments	-	-	-	-
Unearned revenue	-	2,340	-	-
Other accrued expenditures	-	4,430	2,205	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>222,553</u>	<u>43,707</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unearned revenues other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>-</u>	<u>222,553</u>	<u>43,707</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	129,566	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	1,859,530	-	-
Other purposes	-	16,066	-	-
Committed:				
Assigned:				
Imprest and change funds	-	2,094	-	-
Unassigned:				
Total fund balances	<u>129,566</u>	<u>1,877,690</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 129,566</u>	<u>\$ 2,100,243</u>	<u>\$ 43,707</u>	<u>\$ -</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	<u>CAA Emergency</u> <u>Food & Shelter</u>	<u>Neighbor-to-</u> <u>Neighbor</u>	<u>STAR+PLUS Program</u>	<u>Financial Special</u> <u>Investigaiton</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	21,635	10,154	5,860	2,881
Receivable from other governments	-	-	4,826	184,629
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>21,635</u>	<u>10,154</u>	<u>10,686</u>	<u>187,510</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>21,635</u>	<u>10,154</u>	<u>10,686</u>	<u>187,510</u>
LIABILITIES				
Accounts payable	660	-	1,033	7,111
Due to other funds	-	-	10	160,613
Payable to other governments	460	-	-	-
Unearned revenue	20,515	10,109	-	-
Other accrued expenditures	-	-	-	19,786
Other payables	-	45	-	-
Total liabilities	<u>21,635</u>	<u>10,154</u>	<u>1,043</u>	<u>187,510</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unearned revenues other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>21,635</u>	<u>10,154</u>	<u>1,043</u>	<u>187,510</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	9,643	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	-	-	9,643	-
Total liabilities and fund balances	<u>\$ 21,635</u>	<u>\$ 10,154</u>	<u>\$ 10,686</u>	<u>\$ 187,510</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	<u>Head Start</u>	<u>406th District Expansion Adult Drug Court</u>	<u>406th Veterans Treatment Program</u>	<u>Comprehensive Energy Assistance Program</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	30,386	-	-	-
Receivable from other governments	338,958	81,207	35,370	262,297
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	10,850	-	-	-
Total assets	<u>380,194</u>	<u>81,207</u>	<u>35,370</u>	<u>262,297</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>380,194</u>	<u>81,207</u>	<u>35,370</u>	<u>262,297</u>
LIABILITIES				
Accounts payable	130,481	19,863	3,000	17,108
Due to other funds	21,997	55,571	27,979	245,189
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	227,716	5,773	4,391	-
Other payables	-	-	-	-
Total liabilities	<u>380,194</u>	<u>81,207</u>	<u>35,370</u>	<u>262,297</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unearned revenues other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>380,194</u>	<u>81,207</u>	<u>35,370</u>	<u>262,297</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	-	-	-	-
Total liabilities and fund balances	<u>\$ 380,194</u>	<u>\$ 81,207</u>	<u>\$ 35,370</u>	<u>\$ 262,297</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	<u>Compreh. Energy</u> <u>Ass. Program #1982</u>	<u>Community Service</u> <u>Block Grant</u>	<u>Meals on Wheels</u>	<u>Self Help Center</u> <u>FY12/16</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	150	964	-
Receivable from other governments	-	60,283	36,641	69,139
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	100
Total assets	<u>-</u>	<u>60,433</u>	<u>37,605</u>	<u>69,239</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>-</u>	<u>60,433</u>	<u>37,605</u>	<u>69,239</u>
LIABILITIES				
Accounts payable	-	-	11,989	1,245
Due to other funds	-	43,652	17,878	64,784
Payable to other governments	-	150	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	-	16,631	7,738	863
Other payables	-	-	-	2,347
Total liabilities	<u>-</u>	<u>60,433</u>	<u>37,605</u>	<u>69,239</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unearned revenues other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>-</u>	<u>60,433</u>	<u>37,605</u>	<u>69,239</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 60,433</u>	<u>\$ 37,605</u>	<u>\$ 69,239</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	<u>TDA#712095 Rehab</u> <u>Pueblo Nuevo</u>	<u>TDA#713015 Water</u> <u>Sewer Pueblo Nuevo</u>	<u>Child And Adult Care</u> <u>Food Program</u>	<u>COPS Hiring</u> <u>Program (CHP)</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	1,446	963
Receivable from other governments	202,361	73,738	134,951	48,944
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>202,361</u>	<u>73,738</u>	<u>136,397</u>	<u>49,907</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>202,361</u>	<u>73,738</u>	<u>136,397</u>	<u>49,907</u>
LIABILITIES				
Accounts payable	24,296	-	79,617	-
Due to other funds	171,111	73,738	9,682	43,658
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	-	-	12,513	6,249
Other payables	6,954	-	-	-
Total liabilities	<u>202,361</u>	<u>73,738</u>	<u>101,812</u>	<u>49,907</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unearned revenues other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>202,361</u>	<u>73,738</u>	<u>101,812</u>	<u>49,907</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	34,585	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	-	-	34,585	-
Total liabilities and fund balances	<u>\$ 202,361</u>	<u>\$ 73,738</u>	<u>\$ 136,397</u>	<u>\$ 49,907</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	<u>COPS Technology</u> <u>Program</u>	<u>U.S. Department Of</u> <u>Justice-Bullet Proof</u> <u>Vests Partnership</u> <u>Program</u>	<u>PAL National</u> <u>Mentoring</u>	<u>OJP - PREA Jail</u> <u>Enhancement</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	23	314
Receivable from other governments	-	1,391	1,421	37,298
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>-</u>	<u>1,391</u>	<u>1,444</u>	<u>37,612</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>-</u>	<u>1,391</u>	<u>1,444</u>	<u>37,612</u>
LIABILITIES				
Accounts payable	-	-	-	-
Due to other funds	-	1,391	-	34,596
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	-	-	1,444	3,016
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>1,391</u>	<u>1,444</u>	<u>37,612</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unearned revenues other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>-</u>	<u>1,391</u>	<u>1,444</u>	<u>37,612</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 1,391</u>	<u>\$ 1,444</u>	<u>\$ 37,612</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	<u>OVW Domestic</u> <u>Violence Int</u>	<u>CJD Juvenile</u> <u>Accountability</u> <u>Incentive Block</u>	<u>CJD Operation</u> <u>Border Star</u>	<u>VAWA 2653001</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	186	-	9,014	2,080
Receivable from other governments	9,280	6,074	6,394	3,584
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>9,466</u>	<u>6,074</u>	<u>15,408</u>	<u>5,664</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>9,466</u>	<u>6,074</u>	<u>15,408</u>	<u>5,664</u>
LIABILITIES				
Accounts payable	4,718	-	-	-
Due to other funds	4,515	6,074	5,129	5,664
Payable to other governments	-	-	8,785	-
Unearned revenue	-	-	-	-
Other accrued expenditures	233	-	1,494	-
Other payables	-	-	-	-
Total liabilities	<u>9,466</u>	<u>6,074</u>	<u>15,408</u>	<u>5,664</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unearned revenues other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>9,466</u>	<u>6,074</u>	<u>15,408</u>	<u>5,664</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>9,466</u>	<u>6,074</u>	<u>15,408</u>	<u>5,664</u>
Total liabilities and fund balances	<u>\$ 9,466</u>	<u>\$ 6,074</u>	<u>\$ 15,408</u>	<u>\$ 5,664</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	<u>JAG 2011-DJ-BX- 3199 / JAG 2013-DJ- BX-0847</u>	<u>JAG 2012 - DJ-BX- 0538</u>	<u>DEA Narcotics Task Force</u>	<u>Public Transportation For Non Urbanized Areas</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	2,440	20,370
Receivable from other governments	-	-	226,841	134,873
Other receivables, net	-	-	-	-
Inventories	-	-	-	10,846
Other assets	-	-	-	-
Total assets	<u>-</u>	<u>-</u>	<u>229,281</u>	<u>166,089</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>-</u>	<u>-</u>	<u>229,281</u>	<u>166,089</u>
LIABILITIES				
Accounts payable	-	-	-	33,443
Due to other funds	-	-	213,374	106,772
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	-	-	15,907	13,720
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>229,281</u>	<u>153,935</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unearned revenues other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>229,281</u>	<u>153,935</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	10,846
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	1,308
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,154</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 229,281</u>	<u>\$ 166,089</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	<u>EMW-2010-FF-00578</u>	<u>Emergency Food & Shelter Program / DHS</u>	<u>Operation Stonegarden Grant FY-2011</u>	<u>Operation Stonegarden Grant FY-2012</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	3	605	-
Receivable from other governments	3,560	-	-	182,092
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>3,560</u>	<u>3</u>	<u>605</u>	<u>182,092</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>3,560</u>	<u>3</u>	<u>605</u>	<u>182,092</u>
LIABILITIES				
Accounts payable	-	-	-	16,052
Due to other funds	3,560	-	-	165,768
Payable to other governments	-	-	605	272
Unearned revenue	-	3	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>3,560</u>	<u>3</u>	<u>605</u>	<u>182,092</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unearned revenues other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>3,560</u>	<u>3</u>	<u>605</u>	<u>182,092</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 3,560</u>	<u>\$ 3</u>	<u>\$ 605</u>	<u>\$ 182,092</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	<u>Operation</u> <u>Stonegarden Grant</u> <u>FY-2012 Supp.</u>	<u>2013 Operation</u> <u>Stonegarden</u>	<u>STEP-CLICK IT OR</u> <u>TICKET</u>	<u>OAG-ICAC Task</u> <u>Force</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	97,495	569,813	-	-
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>97,495</u>	<u>569,813</u>	<u>-</u>	<u>-</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>97,495</u>	<u>569,813</u>	<u>-</u>	<u>-</u>
LIABILITIES				
Accounts payable	5,679	54,501	-	-
Due to other funds	91,816	515,312	-	-
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>97,495</u>	<u>569,813</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unearned revenues other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>97,495</u>	<u>569,813</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 97,495</u>	<u>\$ 569,813</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	<u>ICE - Homeland Security Investigations</u>	<u>U.S. Dept of Justice - OCDETF</u>	<u>OCDETF - Sheriff</u>	<u>OCDETF Constable Pct.4</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	17,543	39	4,273	-
Receivable from other governments	-	-	-	-
Other receivables, net	25,750	724	109	8,022
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>43,293</u>	<u>763</u>	<u>4,382</u>	<u>8,022</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>43,293</u>	<u>763</u>	<u>4,382</u>	<u>8,022</u>
LIABILITIES				
Accounts payable	-	-	-	-
Due to other funds	36,260	681	4,382	7,603
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	7,033	82	-	419
Other payables	-	-	-	-
Total liabilities	<u>43,293</u>	<u>763</u>	<u>4,382</u>	<u>8,022</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unearned revenues other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>43,293</u>	<u>763</u>	<u>4,382</u>	<u>8,022</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 43,293</u>	<u>\$ 763</u>	<u>\$ 4,382</u>	<u>\$ 8,022</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	<u>U.S. Dept. of Justice- OCDEF</u>	<u>ICE - Sheriff</u>	<u>USMS - U.S. Marshalls</u>	<u>State Comptroller - Law Enforcement Officer's Standards and Education Account</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	129	1,750	2,609	43,151
Receivable from other governments	-	-	-	-
Other receivables, net	1,242	106	568	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>1,371</u>	<u>1,856</u>	<u>3,177</u>	<u>43,151</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>1,371</u>	<u>1,856</u>	<u>3,177</u>	<u>43,151</u>
LIABILITIES				
Accounts payable	-	-	-	-
Due to other funds	1,157	1,856	3,177	-
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	214	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>1,371</u>	<u>1,856</u>	<u>3,177</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unearned revenues other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>1,371</u>	<u>1,856</u>	<u>3,177</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	43,151
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,151</u>
Total liabilities and fund balances	<u>\$ 1,371</u>	<u>\$ 1,856</u>	<u>\$ 3,177</u>	<u>\$ 43,151</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	<u>State Comptroller - 49th Judicial District</u>	<u>Texas Juvenile Justice Department</u>	<u>Veterans Assistance Fund FVA-14A-0170</u>	<u>Indigent Def Equalization</u>
ASSETS				
Cash and investments	\$ 6,138	\$ 155,964	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	2,340	64,992	-	-
Receivable from other governments	-	166,118	14,563	-
Other receivables, net	-	72,874	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>8,478</u>	<u>459,948</u>	<u>14,563</u>	<u>-</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>8,478</u>	<u>459,948</u>	<u>14,563</u>	<u>-</u>
LIABILITIES				
Accounts payable	-	103,629	68	-
Due to other funds	2,340	88,198	12,391	-
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	-	56,875	2,104	-
Other payables	-	4,487	-	-
Total liabilities	<u>2,340</u>	<u>253,189</u>	<u>14,563</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unearned revenues other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>2,340</u>	<u>253,189</u>	<u>14,563</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	6,138	206,759	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>6,138</u>	<u>206,759</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 8,478</u>	<u>\$ 459,948</u>	<u>\$ 14,563</u>	<u>\$ -</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	<u>OAG Contract 13- C0095</u>	<u>VCLG Contract 1554146</u>	<u>Office of Attorney General -Texas VINE</u>	<u>Other Victim Assistance</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	68,979	-	-	274
Receivable from other governments	-	9,184	-	9,253
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>68,979</u>	<u>9,184</u>	<u>-</u>	<u>9,527</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>68,979</u>	<u>9,184</u>	<u>-</u>	<u>9,527</u>
LIABILITIES				
Accounts payable	-	-	-	-
Due to other funds	-	8,073	-	8,301
Payable to other governments	-	-	-	82
Unearned revenue	-	-	-	-
Other accrued expenditures	-	1,111	-	1,144
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>9,184</u>	<u>-</u>	<u>9,527</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unearned revenues other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>-</u>	<u>9,184</u>	<u>-</u>	<u>9,527</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	68,979	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>68,979</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 68,979</u>	<u>\$ 9,184</u>	<u>\$ -</u>	<u>\$ 9,527</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	<u>Operation Border Star LBSP-14</u>	<u>2013 Local Border Security Program</u>	<u>CJD 406 District Court Drug Program</u>	<u>Border Prosecutor Unit</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	609	943	-	734
Receivable from other governments	166,722	-	65,733	8,241
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>167,331</u>	<u>943</u>	<u>65,733</u>	<u>8,975</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>167,331</u>	<u>943</u>	<u>65,733</u>	<u>8,975</u>
LIABILITIES				
Accounts payable	-	137	4,482	-
Due to other funds	167,331	806	26,808	5,826
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	-	-	3,327	3,149
Other payables	-	-	-	-
Total liabilities	<u>167,331</u>	<u>943</u>	<u>34,617</u>	<u>8,975</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unearned revenues other	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>167,331</u>	<u>943</u>	<u>34,617</u>	<u>8,975</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	31,116	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>31,116</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 167,331</u>	<u>\$ 943</u>	<u>\$ 65,733</u>	<u>\$ 8,975</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	Total-Nonmajor Special Revenues
	Funds
ASSETS	
Cash and investments	\$ 5,376,617
Taxes receivable, net	227,603
Due from other funds	6,017,157
Receivable from other governments	3,326,807
Other receivables, net	971,725
Inventories	10,846
Other assets	11,180
Total assets	15,941,935
DEFERRED OUTFLOWS OF RESOURCES	
Total deferred outflows of resources	-
Total assets and deferred outflows of resources	15,941,935
LIABILITIES	
Accounts payable	860,502
Due to other funds	2,672,368
Payable to other governments	10,354
Unearned revenue	145,966
Other accrued expenditures	543,136
Other payables	46,692
Total liabilities	4,279,018
DEFERRED INFLOWS OF RESOURCES	
Tax revenues	222,507
Unearned revenues other	832,575
Total deferred inflows of resources	1,055,082
Total liabilities and deferred inflows of resources	5,334,100
Fund balances:	
Nonspendable:	
Inventories	10,846
Restricted:	
General government	1,861,404
Justice system	1,181,120
Health and human services	3,591,410
Infrastructure & environmental services	2,020,129
Correctional and rehabilitation	30,640
Public safety	1,890,646
Other purposes	19,546
Committed:	
Assigned:	
Imprest and change funds	2,094
Unassigned:	
Total fund balances	10,607,835
Total liabilities and fund balances	\$ 15,941,935

Concluded

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2014

	<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	-	601,009	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	286,970	-	87,282	36,667
Investment earnings	-	306	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>286,970</u>	<u>601,315</u>	<u>87,282</u>	<u>36,667</u>
EXPENDITURES				
Current:				
General government	58,161	388,049	113,437	15,485
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	-	115,435	-	-
Total Expenditures	<u>58,161</u>	<u>503,484</u>	<u>113,437</u>	<u>15,485</u>
Excess (deficiency) of revenues over (under) expenditures	<u>228,809</u>	<u>97,831</u>	<u>(26,155)</u>	<u>21,182</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	50,000	-
Transfers out	-	(117,600)	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(117,600)</u>	<u>50,000</u>	<u>-</u>
Net change in fund balances	<u>228,809</u>	<u>(19,769)</u>	<u>23,845</u>	<u>21,182</u>
Fund balances - beginning, restated	<u>354,902</u>	<u>918,053</u>	<u>36,267</u>	<u>342,226</u>
Fund balances - ending	<u>\$ 583,711</u>	<u>\$ 898,284</u>	<u>\$ 60,112</u>	<u>\$ 363,408</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2014

	<u>Webb County Clerk Records Management and Preservation</u>	<u>Road and Bridge</u>	<u>Webb County Tax Assessor / Collector Vehicle Inventory Tax</u>	<u>Justice Court Technology</u>
REVENUES				
Property Taxes	\$ -	\$ 2,043,425	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	1,452,847	-	-
Intergovernmental	-	30,390	-	-
Charges for services	294,925	2,445,645	5,005	104,492
Investment earnings	-	-	-	-
Miscellaneous	-	134,216	-	-
Grant matching	-	-	-	-
Total revenues	<u>294,925</u>	<u>6,106,523</u>	<u>5,005</u>	<u>104,492</u>
EXPENDITURES				
Current:				
General government	114,278	-	4,981	-
Public safety	-	23,824	-	-
Justice system	-	-	-	85,151
Health and human services	-	-	-	-
Infrastructure and environmental services	-	5,538,765	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>114,278</u>	<u>5,562,589</u>	<u>4,981</u>	<u>85,151</u>
Excess (deficiency) of revenues over (under) expenditures	<u>180,647</u>	<u>543,934</u>	<u>24</u>	<u>19,341</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(259,412)	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(259,412)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>180,647</u>	<u>284,522</u>	<u>24</u>	<u>19,341</u>
Fund balances - beginning, restated	<u>510,764</u>	<u>1,736,141</u>	<u>-</u>	<u>562,856</u>
Fund balances - ending	<u>\$ 691,411</u>	<u>\$ 2,020,663</u>	<u>\$ 24</u>	<u>\$ 582,197</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2014

	<u>Election Contract Services</u>	<u>District Attorney Hot Check Fee</u>	<u>Juvenile Case Manager Fund</u>	<u>Courthouse Security Fees</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	78,946	-
Intergovernmental	-	-	-	-
Charges for services	238,010	13,954	-	198,898
Investment earnings	429	-	-	-
Miscellaneous	532	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>238,971</u>	<u>13,954</u>	<u>78,946</u>	<u>198,898</u>
EXPENDITURES				
Current:				
General government	333,190	-	-	-
Public safety	-	-	-	-
Justice system	-	14,171	-	-
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>333,190</u>	<u>14,171</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(94,219)</u>	<u>(217)</u>	<u>78,946</u>	<u>198,898</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	35,000	-
Transfers out	-	-	-	(250,000)
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>35,000</u>	<u>(250,000)</u>
Net change in fund balances	<u>(94,219)</u>	<u>(217)</u>	<u>113,946</u>	<u>(51,102)</u>
Fund balances - beginning, restated	<u>127,391</u>	<u>5,690</u>	<u>59,752</u>	<u>69,397</u>
Fund balances - ending	<u>\$ 33,172</u>	<u>\$ 5,473</u>	<u>\$ 173,698</u>	<u>\$ 18,295</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2014

	<u>J.P. Courthouse Security</u>	<u>Laredo Webb County Child Welfare Unit</u>	<u>Webb County Sheriff Inmate Commissary Sales Commission</u>	<u>Child Abuse Prevention</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	100
Intergovernmental	-	-	-	-
Charges for services	17,301	-	-	-
Investment earnings	-	45	-	-
Miscellaneous	-	3,975	40,305	-
Grant matching	-	-	-	-
Total revenues	17,301	4,020	40,305	100
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	32,836	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	32,836	-
Excess (deficiency) of revenues over (under) expenditures	17,301	4,020	7,469	100
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(20,000)	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	(20,000)	-	-	-
Net change in fund balances	(2,699)	4,020	7,469	100
Fund balances - beginning, restated	31,180	132,001	23,171	400
Fund balances - ending	\$ 28,481	\$ 136,021	\$ 30,640	\$ 500

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2014

	<u>Court Initiated</u> <u>Guardianship</u>	<u>Cost Recovery Fee</u> <u>Fund</u>	<u>Health Care District</u> <u>Fund</u>	<u>RHP 20 Anchor Fund</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	5,046,488	-
Charges for services	4,000	19,849	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>4,000</u>	<u>19,849</u>	<u>5,046,488</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	3,144,563	148,602
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	26,720	44,052
Total Expenditures	<u>-</u>	<u>-</u>	<u>3,171,283</u>	<u>192,654</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,000</u>	<u>19,849</u>	<u>1,875,205</u>	<u>(192,654)</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>4,000</u>	<u>19,849</u>	<u>1,875,205</u>	<u>(192,654)</u>
Fund balances - beginning, restated	<u>23,600</u>	<u>-</u>	<u>20,000</u>	<u>811,964</u>
Fund balances - ending	<u>\$ 27,600</u>	<u>\$ 19,849</u>	<u>\$ 1,895,205</u>	<u>\$ 619,310</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2014

	<u>Webb County</u> <u>Housing Finance</u> <u>Corporation</u>	<u>Webb County</u> <u>Officials Cluster</u> <u>Forfeiture Funds</u>	<u>CJD City of Laredo</u> <u>Financial Task Force</u>	<u>Webb County Sheriff</u> <u>Radio</u> <u>Communications</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	992,744	130,324	-
Charges for services	-	-	-	-
Investment earnings	105	826	-	-
Miscellaneous	-	44,909	-	-
Grant matching	-	-	-	-
Total revenues	<u>105</u>	<u>1,038,479</u>	<u>130,324</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	5	1,500	-	-
Public safety	-	1,507,894	130,324	39,118
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	58,369	-	-
Interest and other charges	-	5,750	-	-
Capital outlay	-	353,528	-	-
Total Expenditures	<u>5</u>	<u>1,927,041</u>	<u>130,324</u>	<u>39,118</u>
Excess (deficiency) of revenues over (under) expenditures	<u>100</u>	<u>(888,562)</u>	<u>-</u>	<u>(39,118)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(179,134)	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(179,134)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>100</u>	<u>(1,067,696)</u>	<u>-</u>	<u>(39,118)</u>
Fund balances - beginning, restated	<u>129,466</u>	<u>2,945,386</u>	<u>-</u>	<u>39,118</u>
Fund balances - ending	<u>\$ 129,566</u>	<u>\$ 1,877,690</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2014

	<u>CAA Emergency Food & Shelter</u>	<u>Neighbor-to-Neighbor</u>	<u>STAR+PLUS Program</u>	<u>Financial Special Investigaiton</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	849,975
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	12,022	31,876	52,669	-
Grant matching	-	-	-	-
Total revenues	<u>12,022</u>	<u>31,876</u>	<u>52,669</u>	<u>849,975</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	849,975
Justice system	-	-	-	-
Health and human services	12,022	31,876	50,429	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>12,022</u>	<u>31,876</u>	<u>50,429</u>	<u>849,975</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	2,240	-
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>2,240</u>	 <u>-</u>
Fund balances - beginning, restated	-	-	7,403	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,643</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2014

	<u>Head Start</u>	<u>406th District Expansion Adult Drug Court</u>	<u>406th Veterans Treatment Program</u>	<u>Comprehensive Energy Assistance Program</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	9,132,538	321,774	257,040	1,550,925
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	2,850,579	-	-	-
Total revenues	11,983,117	321,774	257,040	1,550,925
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	11,983,117	-	-	1,550,925
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	321,774	257,040	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	11,983,117	321,774	257,040	1,550,925
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, restated	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2014

	<u>Compreh. Energy</u> <u>Ass. Program #1982</u>	<u>Community Service</u> <u>Block Grant</u>	<u>Meals on Wheels</u>	<u>Self Help Center</u> <u>FY12/16</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	310,367	423,903	344,698	375,219
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	37,372	34,699	-
Total revenues	<u>310,367</u>	<u>461,275</u>	<u>379,397</u>	<u>375,219</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	310,367	461,275	394,186	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	375,219
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>310,367</u>	<u>461,275</u>	<u>394,186</u>	<u>375,219</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(14,789)</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>(14,789)</u>	<u>-</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>14,789</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 Special Revenue Funds
For the Year Ended September 30, 2014

	<u>TDA#712095 Rehab</u> <u>Pueblo Nuevo</u>	<u>TDA#713015 Water</u> <u>Sewer Pueblo Nuevo</u>	<u>Child And Adult Care</u> <u>Food Program</u>	<u>COPS Hiring Program</u> <u>(CHP)</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	169,660
Intergovernmental	315,967	73,738	854,493	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	19,666	-	-	-
Total revenues	<u>335,633</u>	<u>73,738</u>	<u>854,493</u>	<u>169,660</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	226,213
Justice system	-	-	-	-
Health and human services	-	-	862,634	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	335,633	73,738	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>335,633</u>	<u>73,738</u>	<u>862,634</u>	<u>226,213</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(8,141)</u>	<u>(56,553)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	56,553
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,553</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>(8,141)</u>	<u>-</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>42,726</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,585</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2014

	<u>COPS Technology Program</u>	<u>U.S. Department Of Justice-Bullet Proof Vests Partnership Program</u>	<u>PAL National Mentoring</u>	<u>OJP - PREA Jail Enhancement</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	141,548	1,391	6,113	85,891
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	37,173
Total revenues	<u>141,548</u>	<u>1,391</u>	<u>6,113</u>	<u>123,064</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	2,782	6,113	123,064
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	141,548	-	-	-
Total Expenditures	<u>141,548</u>	<u>2,782</u>	<u>6,113</u>	<u>123,064</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(1,391)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,391	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>1,391</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2014

	<u>OVW Domestic</u> <u>Violence Int</u>	<u>CJD Juvenile</u> <u>Accountability</u> <u>Incentive Block</u>	<u>CJD Operation Border</u> <u>Star</u>	<u>VAWA 2653001</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	73,371	10,213	47,332	7,941
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	1,135	-	-
Total revenues	<u>73,371</u>	<u>11,348</u>	<u>47,332</u>	<u>7,941</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	47,332	12,217
Justice system	73,371	11,348	-	-
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>73,371</u>	<u>11,348</u>	<u>47,332</u>	<u>12,217</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,276)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	4,276
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,276</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2014

	<u>JAG 2011-DJ-BX-3199</u> <u>/ JAG 2013-DJ-BX-</u> <u>0847</u>	<u>JAG 2012 - DJ-BX-</u> <u>0538</u>	<u>DEA Narcotics Task</u> <u>Force</u>	<u>Public Transportation</u> <u>For Non Urbanized</u> <u>Areas</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	41,780	6,715	477,046	669,553
Charges for services	-	-	-	102,986
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	2,574
Grant matching	-	-	77,000	79,797
Total revenues	<u>41,780</u>	<u>6,715</u>	<u>554,046</u>	<u>854,910</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	41,780	6,715	557,051	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	825,367
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	30,165
Total Expenditures	<u>41,780</u>	<u>6,715</u>	<u>557,051</u>	<u>855,532</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(3,005)</u>	<u>(622)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	3,005	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	1,930
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>3,005</u>	<u>1,930</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,308</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,846</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,154</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2014

	<u>EMW-2010-FF-00578</u>	<u>Emergency Food & Shelter Program / DHS</u>	<u>Operation Stonegarden Grant FY-2011</u>	<u>Operation Stonegarden Grant FY-2012</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	22,025	4,450	269,861	2,222,246
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>22,025</u>	<u>4,450</u>	<u>269,861</u>	<u>2,222,246</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	22,025	-	269,861	1,519,225
Justice system	-	-	-	-
Health and human services	-	4,450	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	703,021
Total Expenditures	<u>22,025</u>	<u>4,450</u>	<u>269,861</u>	<u>2,222,246</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	<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 Special Revenue Funds
For the Year Ended September 30, 2014

	<u>Operation Stonegarden Grant FY-2012 Supp.</u>	<u>2013 Operation Stonegarden</u>	<u>STEP-CLICK IT OR TICKET</u>	<u>OAG-ICAC Task Force</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	97,496	729,788	9,979	1,184
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>97,496</u>	<u>729,788</u>	<u>9,979</u>	<u>1,184</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	97,496	645,815	9,979	1,184
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	-	83,973	-	-
Total Expenditures	<u>97,496</u>	<u>729,788</u>	<u>9,979</u>	<u>1,184</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	<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 Special Revenue Funds
For the Year Ended September 30, 2014

	<u>ICE - Homeland Security Investigations</u>	<u>U.S. Dept of Justice - OCDEF</u>	<u>OCDEF - Sheriff</u>	<u>OCDEF Constable Pct.4</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	110,898	6,809	15,364	9,984
Grant matching	-	-	-	-
Total revenues	<u>110,898</u>	<u>6,809</u>	<u>15,364</u>	<u>9,984</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	220,792	8,484	15,364	9,984
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>220,792</u>	<u>8,484</u>	<u>15,364</u>	<u>9,984</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(109,894)</u>	<u>(1,675)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	109,894	1,675	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>109,894</u>	<u>1,675</u>	<u>-</u>	<u>-</u>
 Net change in fund balances	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
Fund balances - beginning, restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2014

	<u>U.S. Dept. of Justice- OCDETF</u>	<u>ICE - Sheriff</u>	<u>USMS - U.S. Marshalls</u>	<u>State Comptroller - Law Enforcement Officer's Standards and Education Account</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	23,523
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	3,343	6,874	9,996	-
Grant matching	-	-	-	-
Total revenues	<u>3,343</u>	<u>6,874</u>	<u>9,996</u>	<u>23,523</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	6,874	9,996	-
Justice system	3,343	-	-	15,495
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>3,343</u>	<u>6,874</u>	<u>9,996</u>	<u>15,495</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,028</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>8,028</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,123</u>
 Fund balances - ending	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 43,151</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2014

	<u>State Comptroller - 49th Judicial District</u>	<u>Texas Juvenile Justice Department</u>	<u>Veterans Assistance Fund FVA-14A-0170</u>	<u>Indigent Def Equalization</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	30,000	2,527,731	50,354	-
Charges for services	-	409,885	-	-
Investment earnings	11	68	-	-
Miscellaneous	-	-	-	-
Grant matching	-	185,317	-	-
Total revenues	<u>30,011</u>	<u>3,123,001</u>	<u>50,354</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	28,420	3,233,712	-	684
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	50,354	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>28,420</u>	<u>3,233,712</u>	<u>50,354</u>	<u>684</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,591</u>	<u>(110,711)</u>	<u>-</u>	<u>(684)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,340	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>2,340</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>3,931</u>	<u>(110,711)</u>	<u>-</u>	<u>(684)</u>
Fund balances - beginning, restated	<u>2,207</u>	<u>317,470</u>	<u>-</u>	<u>684</u>
Fund balances - ending	<u>\$ 6,138</u>	<u>\$ 206,759</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2014

	<u>OAG Contract 13- C0095</u>	<u>VCLG Contract 1554146</u>	<u>Office of Attorney General -Texas VINE</u>	<u>Other Victim Assistance</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	278	42,052	27,715	42,182
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>278</u>	<u>42,052</u>	<u>27,715</u>	<u>42,182</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	27,715	-
Justice system	-	42,052	-	42,182
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>42,052</u>	<u>27,715</u>	<u>42,182</u>
Excess (deficiency) of revenues over (under) expenditures	<u>278</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>278</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, restated	<u>68,701</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ 68,979</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2014

	<u>Operation Border Star</u> <u>LBSP-14</u>	<u>2013 Local Border</u> <u>Security Program</u>	<u>CJD 406 District</u> <u>Court Drug Program</u>	<u>Border Prosecutor</u> <u>Unit</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	166,722	76,811	280,414	163,334
Charges for services	-	-	18,466	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>166,722</u>	<u>76,811</u>	<u>298,880</u>	<u>163,334</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	166,722	76,811	-	-
Justice system	-	-	-	163,334
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	297,213	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>166,722</u>	<u>76,811</u>	<u>297,213</u>	<u>163,334</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>1,667</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>1,667</u>	<u>-</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>29,449</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,116</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2014

Total-Nonmajor
Special Revenues
Funds

REVENUES	
Property Taxes	\$ 2,043,425
Sales and other taxes	601,009
Fees and fines	1,701,553
Intergovernmental	29,367,622
Charges for services	4,284,335
Investment earnings	1,790
Miscellaneous	486,346
Grant matching	3,322,738
Total revenues	<u>41,808,818</u>
EXPENDITURES	
Current:	
General government	1,029,086
Public safety	6,682,729
Justice system	3,713,263
Health and human services	18,954,446
Infrastructure and environmental services	6,364,132
Corrections and rehabilitation	908,863
Community and economic development	834,944
Debt Service	
Principal	58,369
Interest and other charges	5,750
Capital outlay	<u>1,498,442</u>
Total Expenditures	<u>40,050,024</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,758,794</u>
OTHER FINANCING SOURCES (USES)	
Transfers in	264,134
Transfers out	(826,146)
Proceeds from sale of equipment	1,930
Total other financing sources and (uses)	<u>(560,082)</u>
Net change in fund balances	<u>1,198,712</u>
Fund balances - beginning, restated	<u>9,409,123</u>
Fund balances - ending	<u>\$ 10,607,835</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, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees of Office					
County Clerk	\$ 169,000	169,000	286,970	117,970	171,855
Total Revenues	\$ 169,000	169,000	286,970	117,970	171,855
EXPENDITURES					
Current:					
General Government					
Salaries and Fringe Benefits	\$ 118,215	118,215	51,483	66,732	94,339
Administrative Travel	2,500	2,500	2,382	118	4,600
Office Supplies	2,500	2,500	-	2,500	353
Cell Phone Cost	1,200	1,200	-	1,200	-
Training & Education	3,500	3,500	-	3,500	-
Professional Services	90,000	90,000	-	90,000	-
Materials & Supplies	14,000	14,000	3,635	10,365	844
Minor Tools and Apparatus	30,000	30,000	-	30,000	841
Uniforms	1,000	1,000	661	339	996
Repairs & Maintenance - Software	15,000	15,000	-	15,000	-
Total Expenditures	\$ 277,915	277,915	58,161	219,754	101,973
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (108,915)	(108,915)	228,809	337,724	69,882
Fund Balances- Beginning			354,902		285,020
Fund Balances- Ending			\$ 583,711		354,902

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, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Taxes	\$ 550,000	550,000	601,009	51,009	602,264
Interest	325	325	306	(19)	682
Total Revenues	<u>\$ 550,325</u>	<u>550,325</u>	<u>601,315</u>	<u>50,990</u>	<u>602,946</u>
EXPENDITURES					
Current:					
General Government					
Third Party Contracts	\$ 276,200	426,200	388,049	(38,151)	219,989
Capital Outlay	250,000	250,000	115,435	(134,565)	-
Total Expenditures	<u>\$ 526,200</u>	<u>676,200</u>	<u>503,484</u>	<u>(172,716)</u>	<u>219,989</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	24,125	(125,875)	97,831	(121,726)	382,957
Other Financing Sources (Uses)					
Transfers Out	\$ (117,600)	(117,600)	(117,600)	-	(121,330)
Total Other Financing Sources (Uses)	<u>\$ (117,600)</u>	<u>(117,600)</u>	<u>(117,600)</u>	<u>-</u>	<u>(121,330)</u>
Net change in fund balances	<u>\$ (93,475)</u>	<u>(243,475)</u>	(19,769)	<u>(121,726)</u>	261,627
Fund Balances- Beginning			918,053		656,426
Fund Balances- Ending			<u>\$ 898,284</u>		<u>918,053</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, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees of Office					
District Clerk	\$ 33,500	33,500	78,913	45,413	38,379
County Clerk	7,900	7,900	8,242	342	9,597
Basic Supervision	250	250	127	(123)	226
Total Revenues	<u>\$ 41,650</u>	<u>41,650</u>	<u>87,282</u>	<u>45,632</u>	<u>48,202</u>
EXPENDITURES					
Current:					
General Government					
Salaries And Fringe Benefits	\$ 103,949	103,509	100,493	3,016	91,348
Records Management And Preservation	15,600	15,600	12,944	2,656	10,443
Total Expenditures	<u>\$ 119,549</u>	<u>119,109</u>	<u>113,437</u>	<u>5,672</u>	<u>101,791</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(77,899)	(77,459)	(26,155)	51,304	(53,589)
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>\$ (27,899)</u>	<u>(27,459)</u>	23,845	<u>51,304</u>	(3,589)
Fund Balances- Beginning			36,267		39,856
Fund Balances- Ending			<u>\$ 60,112</u>		<u>36,267</u>

Webb County, Texas
District Clerk Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees Of Office					
District Clerk	\$ 90,400	90,400	36,667	(53,733)	85,337
Total Revenues	\$ 90,400	90,400	36,667	(53,733)	85,337
EXPENDITURES					
Current:					
General Government					
Minor Apparatus & Tools	\$ 15,000	15,810	15,485	325	13,996
Total Expenditures	\$ 15,000	15,810	15,485	325	13,996
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 75,400	74,590	21,182	(53,408)	71,341
Fund Balances- Beginning			342,226		270,885
Fund Balances- Ending			\$ 363,408		342,226

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, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees of Office					
County Clerk	\$ 164,700	164,700	294,925	130,225	178,335
Total Revenues	<u>\$ 164,700</u>	<u>164,700</u>	<u>294,925</u>	<u>130,225</u>	<u>178,335</u>
EXPENDITURES					
Current:					
General Government					
Salaries And Fringe Benefits	\$ 123,826	123,826	84,180	39,646	39,221
Records Management And Preservation	86,500	86,500	30,098	56,402	49,941
Total Expenditures	<u>\$ 210,326</u>	<u>210,326</u>	<u>114,278</u>	<u>96,048</u>	<u>89,162</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (45,626)</u>	<u>(45,626)</u>	180,647	<u>226,273</u>	89,173
Fund Balances- Beginning			510,764		421,591
Fund Balances- Ending			<u>\$ 691,411</u>		<u>510,764</u>

Webb County, Texas
Road And Bridge Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts				
	Original	Final			
REVENUES					
Property Taxes	\$ 2,073,000	2,073,000	2,043,425	(29,575)	1,882,295
Fees	2,535,700	2,535,700	2,445,645	(90,055)	2,323,984
Fines And Forfeitures	2,497,575	2,497,575	1,452,847	(1,044,728)	1,570,588
Intergovernmental	42,500	42,500	30,390	(12,110)	31,367
Miscellaneous	128,700	128,700	134,216	5,516	199,060
Total Revenues	<u>\$ 7,277,475</u>	<u>7,277,475</u>	<u>6,106,523</u>	<u>(1,170,952)</u>	<u>6,007,294</u>
EXPENDITURES					
Current:					
Public Safety					
Road And Bridge	\$ 32,100	32,100	23,824	8,276	28,261
Infrastructure And Environmental Services					
Road And Bridge	6,765,997	6,746,637	5,538,765	1,207,872	5,626,742
Capital Outlay	-	-	-	-	1,606,029
Total Expenditures	<u>\$ 6,798,097</u>	<u>6,778,737</u>	<u>5,562,589</u>	<u>1,216,148</u>	<u>7,261,032</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	479,378	498,738	543,934	45,196	(1,253,738)
Other Financing Sources (Uses)					
Lease-Purchase Financing	\$ -	-	-	-	1,606,029
Transfers Out	(659,412)	(659,412)	(259,412)	400,000	(400,000)
Proceeds from Sale of Equipment	2,500	2,500	-	(2,500)	91,000
Total Other Financing Sources (Uses)	<u>\$ (656,912)</u>	<u>(656,912)</u>	<u>(259,412)</u>	<u>397,500</u>	<u>1,297,029</u>
Special Items					
Net change in fund balances	<u>\$ (177,534)</u>	<u>(158,174)</u>	284,522	<u>442,696</u>	43,291
Fund Balances- Beginning, Restated			<u>1,736,141</u>		<u>614,497</u>
Fund Balances- Ending			<u>\$ 2,020,663</u>		<u>657,788</u>

Webb County, Texas
Webb County Tax Assessor / Collector Vehicle Inventory Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Penalty And Interest	\$ 7,000	7,000	-	(7,000)	-
Service Fees	22,000	22,000	5,005	(16,995)	1,390
Total Revenues	\$ 29,000	29,000	5,005	(23,995)	1,390
EXPENDITURES					
Current:					
General Government					
Salaries And Fringe Benefits	\$ -	5,030	4,981	49	1,390
Insurance	4,000	4,000	-	4,000	-
Materials And Supplies	3,000	3,000	-	3,000	-
Minor Apparatus & Tools	7,000	1,970	-	1,970	-
Rents	4,000	4,000	-	4,000	-
Vehicle Maintenance	3,000	3,000	-	3,000	-
Total Expenditures	\$ 21,000	21,000	4,981	16,019	1,390
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 8,000	8,000	24	(7,976)	-
Fund Balances- Beginning			-		
Fund Balances- Ending			\$ 24		-

Webb County, Texas
Justice Court Technology Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts				
	Original	Final			
REVENUES					
Fees Of Office	\$ 97,900	97,900	104,492	6,592	104,227
Total Revenues	\$ 97,900	97,900	104,492	6,592	104,227
EXPENDITURES					
Current:					
General Government					
Minor Apparatus & Tools	\$ 100	100	-	100	-
Justice System					
Training & Education	2,855	2,755	-	2,755	-
Minor Apparatus & Tools	112,700	131,500	85,151	46,349	16,881
Capital Outlay	25,000	15,000	-	15,000	-
Total Expenditures	\$ 140,655	149,355	85,151	64,204	16,881
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (42,755)	(51,455)	19,341	(57,612)	87,346
Fund Balances- Beginning			562,856		475,510
Fund Balances- Ending			\$ 582,197		562,856

Webb County, Texas
Election Contract Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees Of Office	\$ 226,000	226,000	238,010	12,010	259,103
Interest	500	500	429	(71)	709
Other Revenues	-	-	532	532	-
Total Revenues	<u>\$ 226,500</u>	<u>226,500</u>	<u>238,971</u>	<u>12,471</u>	<u>259,812</u>
EXPENDITURES					
Current:					
General Government					
Elections Expense	\$ 220,000	333,192	333,191	1	205,053
Total Expenditures	<u>\$ 220,000</u>	<u>333,192</u>	<u>333,191</u>	<u>1</u>	<u>205,053</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 6,500</u>	<u>(106,692)</u>	<u>(94,220)</u>	<u>12,472</u>	<u>54,759</u>
Fund Balances- Beginning			127,392		72,633
Fund Balances- Ending			<u>\$ 33,172</u>		<u>127,392</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, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees Of Office	\$ 22,000	22,000	13,954	(8,046)	18,900
Total Revenues	\$ 22,000	22,000	13,954	(8,046)	18,900
EXPENDITURES					
Current:					
Justice System					
Personnel And Fringe Benefits	\$ 14,238	14,238	14,171	67	31,458
Total Expenditures	\$ 14,238	14,238	14,171	67	31,458
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 7,762	7,762	(217)	(7,979)	(12,558)
Fund Balances- Beginning			5,690		18,248
Fund Balances- Ending			\$ 5,473		5,690

Webb County, Texas
Juvenile Case Manager Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Juvenile Case Mgmt Fee	\$ 64,600	64,600	78,946	14,346	71,449
Total Revenues	<u>\$ 64,600</u>	<u>64,600</u>	<u>78,946</u>	<u>14,346</u>	<u>71,449</u>
EXPENDITURES					
Current:					
Justice System					
Professional Fees	\$ 89,546	89,546	-	89,546	99,515
Office Supplies	200	200	-	200	-
Total Expenditures	<u>\$ 89,746</u>	<u>89,746</u>	<u>-</u>	<u>89,746</u>	<u>99,515</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (25,146)</u>	<u>(25,146)</u>	78,946	<u>104,092</u>	(28,066)
Other Financing Sources (Uses)					
Transfers In	\$ 35,000	35,000	35,000	-	35,000
Total Other Financing Sources (Uses)	<u>\$ 35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>35,000</u>
Net change in fund balances	<u>\$ 9,854</u>	<u>9,854</u>	113,946	<u>104,092</u>	<u>6,934</u>
Fund Balances- Beginning			59,752		52,818
Fund Balances- Ending			<u>\$ 173,698</u>		<u>59,752</u>

Webb County, Texas
Courthouse Security Fees Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees Of Office					
Justice of the Peace Pct. 1 Place 1	\$ 2,000	2,000	1,873	(127)	2,024
Justice of the Peace Pct. 1 Place 2	2,600	2,600	2,635	35	2,688
Justice of the Peace Pct. 2 Place 1	9,000	9,000	7,902	(1,098)	9,212
Justice of the Peace Pct. 2 Place 2	1,700	1,700	1,637	(63)	1,724
Justice of the Peace Pct. 3	2,600	2,600	2,306	(294)	2,617
Justice of the Peace Pct. 4	40,000	40,000	34,772	(5,228)	40,303
Adult Probation	100	100	32	(68)	59
County Clerk	41,000	41,000	40,538	(462)	44,273
District Clerk	90,900	90,900	107,203	16,303	93,758
Total Revenues	\$ 189,900	189,900	198,898	8,998	196,658
EXPENDITURES					
Current:					
Justice System	\$ _____	_____	_____	_____	_____
Total Expenditures	\$ -	-	-	-	-
Excess (Deficiency) Of Revenue Over (Under) Expenditures	189,900	189,900	198,898	8,998	196,658
Other Financing Sources (Uses):					
Transfers Out	\$ (250,000)	(250,000)	(250,000)	-	(181,750)
Total Other Financing Sources (Uses)	\$ (250,000)	(250,000)	(250,000)	-	(181,750)
Net change in fund balances	\$ (60,100)	(60,100)	(51,102)	8,998	14,908
Fund Balances- Beginning			69,397		54,489
Fund Balances- Ending			\$ 18,295		69,397

Webb County, Texas
J.P. Courthouse Security Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts				
	Original	Final			
REVENUES					
Fees Of Office					
Justice of the Peace Pct. 1 Place 1	\$ 700	700	636	(64)	655
Justice of the Peace Pct. 1 Place 2	1,200	1,200	894	(306)	1,144
Justice of the Peace Pct. 2 Place 1	3,000	3,000	2,649	(351)	3,034
Justice of the Peace Pct. 2 Place 2	1,200	1,200	794	(406)	1,235
Justice of the Peace Pct. 3	800	800	737	(63)	851
Justice of the Peace Pct. 4	17,000	17,000	11,591	(5,409)	13,379
County Clerk	-	-	-	-	69
Juvenile Probation	25	25	-	(25)	-
Total Revenues	<u>\$ 23,925</u>	<u>23,925</u>	<u>17,301</u>	<u>(6,624)</u>	<u>20,367</u>
EXPENDITURES					
Current:					
Justice System	\$	-	-	-	-
Total Expenditures	\$	-	-	-	-
Excess (Deficiency) Of Revenue Over (Under) Expenditures	23,925	23,925	17,301	(6,624)	20,367
Other Financing Sources (Uses)					
Transfers Out	\$ (20,000)	(20,000)	(20,000)	-	(15,000)
Total Other Financing Sources (Uses)	\$ (20,000)	(20,000)	(20,000)	-	(15,000)
Net change in fund balances	<u>\$ 3,925</u>	<u>3,925</u>	<u>(2,699)</u>	<u>(6,624)</u>	<u>5,367</u>
Fund Balances- Beginning			31,180		25,813
Fund Balances- Ending			<u>\$ 28,481</u>		<u>31,180</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, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Intergovernmental:					
Grant Matching	\$ -	-	3,975	3,975	12,665
Interest	-	-	45	45	121
Total Revenues	<u>\$ -</u>	<u>-</u>	<u>4,020</u>	<u>4,020</u>	<u>12,786</u>
EXPENDITURES					
Current:					
Health And Human Services					
Training and Education	\$ 150	150	-	150	-
Professional Services	125	125	-	125	-
Foster Care	1,050	1,050	-	1,050	891
Clothing Allowance	50	50	-	50	-
Medical And Dental Service	75	75	-	75	-
Miscellaneous	50	50	-	50	-
Awareness And Activities	750	750	-	750	-
Total Expenditures	<u>\$ 2,250</u>	<u>2,250</u>	<u>-</u>	<u>2,250</u>	<u>891</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (2,250)</u>	<u>(2,250)</u>	4,020	<u>6,270</u>	11,895
Fund Balances - Beginning			132,001		120,106
Fund Balances - Ending			<u>\$ 136,021</u>		<u>132,001</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, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Commissary Commission	\$ 35,000	35,000	40,305	5,305	37,238
Total Revenues	\$ 35,000	35,000	40,305	5,305	37,238
EXPENDITURES					
Current:					
Corrections And Rehabilitation					
Professional Services	\$ 500	500	-	500	-
Materials And Supplies	23,170	32,837	32,836	1	38,227
Total Expenditures	\$ 23,670	33,337	32,836	501	38,227
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 11,330	1,663	7,469	5,806	(989)
Fund Balances- Beginning			23,171		24,160
Fund Balances- Ending			\$ 30,640		23,171

Webb County, Texas
Child Abuse Prevention Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees	\$ 100	100	100	-	-
Total Revenues	\$ 100	100	100	-	-
EXPENDITURES					
Current:					
Justice System					
Awareness And Activities	\$ 400	400	-	400	-
Total Expenditures	\$ 400	400	-	400	-
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (300)	(300)	100	400	-
Fund Balances- Beginning			400		400
Fund Balances- Ending			\$ 500		400

Webb County, Texas
Court Initiated Guardianship
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees for Service	\$ 4,000	4,000	4,000	-	4,860
Total Revenues	<u>\$ 4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,860</u>
EXPENDITURES					
Current:					
Justice System	\$				
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 4,000</u>	<u>4,000</u>	4,000	<u>-</u>	4,860
Fund Balances- Beginning			23,600		18,740
Fund Balances- Ending			<u>\$ 27,600</u>		<u>23,600</u>

Webb County, Texas
Cost Recovery Fee Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees for Service	\$ -	-	19,849	19,849	-
Total Revenues	\$ -	-	19,849	19,849	-
EXPENDITURES					
Current:					
Justice System	\$ -	-	-	-	-
Total Expenditures	\$ -	-	-	-	-
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ -	-	19,849	19,849	-
Fund Balances- Beginning			-		-
Fund Balances- Ending			\$ 19,849		-

Webb County, Texas
Webb County Health Care District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014				Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
Local Providers	\$ 231,590	2,532,969	5,046,488	2,513,519	231,590
Total Revenues	<u>\$ 231,590</u>	<u>2,532,969</u>	<u>5,046,488</u>	<u>2,513,519</u>	<u>231,590</u>
EXPENDITURES					
Current:					
Health and Human Services					
State Comptroller Contribution	\$ 211,590	3,144,565	3,144,564	1	211,590
Capital Outlay	-	40,000	26,720	13,280	-
Total Expenditures	<u>\$ 211,590</u>	<u>3,184,565</u>	<u>3,171,284</u>	<u>13,281</u>	<u>211,590</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 20,000</u>	<u>(651,596)</u>	1,875,204	<u>2,526,800</u>	20,000
Fund Balances- Beginning			20,000		-
Fund Balances- Ending			<u>\$ 1,895,204</u>		<u>20,000</u>

Webb County, Texas
Webb County RHP 20 Anchor Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014				Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
State Comptroller	\$ -	-	-	-	1,441,751
Total Revenues	\$ -	-	-	-	1,441,751
EXPENDITURES					
Current:					
Health and Human Services					
Salaries and Fringe Benefits	\$ 206,580	206,580	53,978	152,602	11,326
Administrative Travel	37,500	37,500	1,857	35,643	7,407
Telephone	15,000	15,000	48	14,952	112
Postage & Courier Service	1,500	1,500	-	1,500	-
Dues & Memberships	1,500	1,500	320	1,180	-
Books & Subscriptions	750	750	-	750	-
Training & Education	3,750	3,750	-	3,750	-
Professional Services	150,000	150,000	15,099	134,901	4,675
Utilities	720	720	-	720	-
Fuel & Lubricants	7,500	7,500	-	7,500	1,099
Materials & Supplies	60,000	60,000	8,601	51,399	17,487
Goods for Public Events	7,500	7,500	474	7,026	207
Repairs & Maintenance - Vehicle	3,000	3,000	-	3,000	682
Stipends	200,871	200,871	68,224	132,647	-
Indigent Medical Reimbursements	-	-	-	-	586,793
Capital Outlay	112,399	115,793	44,052	71,741	-
Total Expenditures	\$ 808,570	811,964	192,653	619,311	629,788
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (808,570)	(811,964)	(192,653)	619,311	811,963
Fund Balances- Beginning			811,963		-
Fund Balances- Ending			\$ 619,310		811,963

Webb County, Texas
Webb County Housing Finance Corporation
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Investment earnings	\$ -	105	105	-	92
Miscellaneous	-	-	-	-	101,030
Total Revenues	\$ -	105	105	-	101,122
EXPENDITURES					
Current:					
Justice System					
Bank Charges	\$ -	5	5	-	18
Total Expenditures	\$ -	5	5	-	18
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ -	100	100	-	101,104
Fund Balances- Beginning			129,466		28,362
Fund Balances- Ending			\$ 129,566		129,466

Webb County, Texas
Webb County Officials Cluster Forfeiture Funds
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	<u>Webb County Treasury Federal Forfeiture</u>		<u>Webb County State Forfeiture Chapter 18</u>	
	<u>Webb County Sheriff Treasury Federal Forfeiture</u>	<u>Webb County District Attorney Treasury Federal Forfeiture</u>	<u>Webb County District Attorney State Forfeiture/Gambling</u>	<u>Webb County Sheriff State Forfeiture/Gambling</u>
ASSETS				
Cash and investments	\$ 261,601	\$ -	\$ -	\$ -
Due from other funds	1,228	121,201	66,142	40,102
Other receivables, net	-	-	4,468	-
Total assets	<u>262,829</u>	<u>121,201</u>	<u>70,610</u>	<u>40,102</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>262,829</u>	<u>121,201</u>	<u>70,610</u>	<u>40,102</u>
LIABILITIES				
Accounts payable	17,343	2,452	17,706	-
Due to other funds	11,165	-	2,451	-
Unearned revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Total liabilities	<u>28,508</u>	<u>2,452</u>	<u>20,157</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>28,508</u>	<u>2,452</u>	<u>20,157</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Restricted:				
Public safety	216,161	118,749	50,453	40,102
Other purposes	16,066	-	-	-
Committed:				
Assigned:				
Imprest and change funds	2,094	-	-	-
Unassigned:	-	-	-	-
Total fund balances	<u>234,321</u>	<u>118,749</u>	<u>50,453</u>	<u>40,102</u>
Total liabilities and fund balances	<u>262,829</u>	<u>121,201</u>	<u>70,610</u>	<u>40,102</u>

Continued

Webb County, Texas
Webb County Officials Cluster Forfeiture Funds
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

Webb County Justice Federal Forfeiture

	<u>Webb County District Attorney Justice Federal Forfeiture</u>	<u>Webb County Attorney Justice Federal Forfeiture</u>	<u>Webb County Constable Pct. 1 Justice Federal Forfeiture</u>	<u>Webb County Constable Pct. 4 Justice Federal Forfeiture</u>
ASSETS				
Cash and investments	\$ 1,175,058	\$ 144,607	\$ 37,709	\$ 14,095
Due from other funds	471	17	23	426
Other receivables, net	385	-	-	-
Total assets	<u>1,175,914</u>	<u>144,624</u>	<u>37,732</u>	<u>14,521</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>1,175,914</u>	<u>144,624</u>	<u>37,732</u>	<u>14,521</u>
LIABILITIES				
Accounts payable	58,777	792	188	2,429
Due to other funds	40,232	215	254	150
Unearned revenue	-	-	2,340	-
Other accrued expenditures	-	-	-	-
Total liabilities	<u>99,009</u>	<u>1,007</u>	<u>2,782</u>	<u>2,579</u>
DEFERRED INFLOWS OF RESOURCES				
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>99,009</u>	<u>1,007</u>	<u>2,782</u>	<u>2,579</u>
Fund balances:				
Nonspendable:				
Restricted:				
Public safety	1,076,905	143,617	34,950	11,942
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>1,076,905</u>	<u>143,617</u>	<u>34,950</u>	<u>11,942</u>
Total liabilities and fund balances	<u>1,175,914</u>	<u>144,624</u>	<u>37,732</u>	<u>14,521</u>

Continued

Webb County, Texas
Webb County Officials Cluster Forfeiture Funds
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2014

	Webb County Justice Federal Forfeiture		Webb County State Forfeiture Chapter 59	
	<u>Webb County Sheriff Justice Federal Forfeiture</u>	<u>Webb County District Attorney State Forfeiture</u>	<u>Webb County Attorney State Forfeiture</u>	<u>Webb County Constable Precinct 1 State Forfeiture</u>
ASSETS				
Cash and investments	\$ 83,093	\$ 51,526	\$ 10,914	\$ -
Due from other funds	1,819	328	-	218
Other receivables, net	-	-	-	-
Total assets	<u>84,912</u>	<u>51,854</u>	<u>10,914</u>	<u>218</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>84,912</u>	<u>51,854</u>	<u>10,914</u>	<u>218</u>
LIABILITIES				
Accounts payable	3,244	515	-	-
Due to other funds	17,768	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	-	2,128	-	-
Total liabilities	<u>21,012</u>	<u>2,643</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>21,012</u>	<u>2,643</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Restricted:				
Public safety	63,900	49,211	10,914	218
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>63,900</u>	<u>49,211</u>	<u>10,914</u>	<u>218</u>
Total liabilities and fund balances	<u>84,912</u>	<u>51,854</u>	<u>10,914</u>	<u>218</u>

Continued

Webb County, Texas
 Webb County Officials Cluster Forfeiture Funds
 Balance Sheet
 Nonmajor Special Revenue Funds
 September 30, 2014

Webb County State Forfeiture Chapter 59

	<u>Webb County Sheriff State Forfeiture</u>	<u>Webb County Constable Precinct 2 State Forfeiture</u>	<u>Webb County Constable Precinct 4 State Forfeiture</u>	<u>Total Webb County Officials Cluster Forfeiture Funds</u>
ASSETS				
Cash and investments	\$ 83,013	\$ -	\$ -	\$ 1,861,616
Due from other funds	344	606	849	233,774
Other receivables, net	-	-	-	4,853
Total assets	<u>83,357</u>	<u>606</u>	<u>849</u>	<u>2,100,243</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>83,357</u>	<u>606</u>	<u>849</u>	<u>2,100,243</u>
LIABILITIES				
Accounts payable	-	-	-	103,446
Due to other funds	40,102	-	-	112,337
Unearned revenue	-	-	-	2,340
Other accrued expenditures	2,302	-	-	4,430
Total liabilities	<u>42,404</u>	<u>-</u>	<u>-</u>	<u>222,553</u>
DEFERRED INFLOWS OF RESOURCES				
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>42,404</u>	<u>-</u>	<u>-</u>	<u>222,553</u>
Fund balances:				
Nonspendable:				
Restricted:				
Public safety	40,953	606	849	1,859,530
Other purposes	-	-	-	16,066
Committed:				-
Assigned:				
Imprest and change funds	-	-	-	2,094
Unassigned:	-	-	-	-
Total fund balances	<u>40,953</u>	<u>606</u>	<u>849</u>	<u>1,877,690</u>
Total liabilities and fund balances	<u>83,357</u>	<u>606</u>	<u>849</u>	<u>2,100,243</u>

Concluded

Webb County, Texas
Webb County Officials Cluster Forfeiture Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2014

	<u>Webb County Treasury Federal Forfeiture</u>		<u>Webb County State Forfeiture Chapter 18</u>	
	<u>Webb County Sheriff Treasury Federal Forfeiture</u>	<u>Webb County District Attorney Treasury Federal Forfeiture</u>	<u>Webb County District Attorney State Forfeiture/Gambling</u>	<u>Webb County Sheriff State Forfeiture/Gambling</u>
REVENUES				
Intergovernmental	\$ 166,302	\$ 115,600	\$ 176,861	\$ 40,102
Investment earnings	101	-	-	-
Miscellaneous	-	-	-	-
Total revenues	166,403	115,600	176,861	40,102
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	391,935	9,393	180,177	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	391,935	9,393	180,177	-
Excess (deficiency) of revenues over (under) expenditures	(225,532)	106,207	(3,316)	40,102
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,391)	-	(5,345)	-
Total other financing sources and (uses)	(1,391)	-	(5,345)	-
Net change in fund balances	(226,923)	106,207	(8,661)	40,102
Fund balances - beginning, restated	461,244	12,542	59,114	-
Fund balances - ending	\$ 234,321	\$ 118,749	\$ 50,453	\$ 40,102

Continued

Webb County, Texas
Webb County Officials Cluster Forfeiture Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2014

Webb County Justice Federal Forfeiture

	<u>Webb County District Attorney Justice Federal Forfeiture</u>	<u>Webb County Attorney Justice Federal Forfeiture</u>	<u>Webb County Constable Pct 1. Justice Federal Forfeiture</u>	<u>Webb County Constable Pct 4. Justice Federal Forfeiture</u>
REVENUES				
Intergovernmental	\$ 275,531	\$ 6,689	\$ 36,011	\$ 10,699
Investment earnings	533	52	8	2
Miscellaneous	39,909	-	-	5,000
Total revenues	315,973	6,741	36,019	15,701
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	489,640	34,155	6,460	6,952
Debt Service				
Principal	58,369	-	-	-
Interest and other charges	5,750	-	-	-
Capital outlay	286,980	-	-	-
Total Expenditures	840,739	34,155	6,460	6,952
Excess (deficiency) of revenues over (under) expenditures	(524,766)	(27,414)	29,559	8,749
OTHER FINANCING SOURCES (USES)				
Transfers out	(109,894)	-	(1,675)	-
Total other financing sources and (uses)	(109,894)	-	(1,675)	-
Net change in fund balances	(634,660)	(27,414)	27,884	8,749
Fund balances - beginning, restated	1,711,565	171,031	7,066	3,193
Fund balances - ending	\$ 1,076,905	\$ 143,617	\$ 34,950	\$ 11,942

Continued

Webb County, Texas
Webb County Officials Cluster Forfeiture Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2014

	Webb County Justice Federal Forfeiture		Webb County State Forfeiture Chapter 59	
	<u>Webb County Sheriff Justice Federal Forfeiture</u>	<u>Webb County District Attorney State Forfeiture</u>	<u>Webb County Attorney State Forfeiture</u>	<u>Webb County Constable Precinct 1 State Forfeiture</u>
REVENUES				
Intergovernmental	\$ 55,833	\$ 90,604	-	-
Investment earnings	83	15	4	-
Miscellaneous	-	-	-	-
Total revenues	55,916	90,619	4	-
EXPENDITURES				
Current:				
General government	-	-	1,500	-
Public safety	192,955	105,295	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	66,548	-	-	-
Total Expenditures	259,503	105,295	1,500	-
Excess (deficiency) of revenues over (under) expenditures	(203,587)	(14,676)	(1,496)	-
OTHER FINANCING SOURCES (USES)				
Transfers out	(60,829)	-	-	-
Total other financing sources and (uses)	(60,829)	-	-	-
Net change in fund balances	(264,416)	(14,676)	(1,496)	-
Fund balances - beginning, restated	328,316	63,887	12,410	218
Fund balances - ending	\$ 63,900	\$ 49,211	\$ 10,914	\$ 218

Continued

Webb County, Texas
Webb County Officials Cluster Forfeiture Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2014

	<u>Webb County State Forfeiture Chapter 59</u>		<u>Webb County State Forfeiture Chapter 59</u>		<u>Total Webb County Officials Cluster Forfeiture Funds</u>
	<u>Webb County Sheriff State Forfeiture</u>	<u>Webb County Constable Precinct 2 State Forfeiture</u>	<u>Webb County Constable Precinct 4 State Forfeiture</u>	<u>Webb County Constable Precinct 4 State Forfeiture</u>	
REVENUES					
Intergovernmental	\$ 18,512	-	-	-	\$ 992,744
Investment earnings	28	-	-	-	826
Miscellaneous	-	-	-	-	44,909
Total revenues	<u>18,540</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,038,479</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	1,500
Public safety	90,932	-	-	-	1,507,894
Debt Service					
Principal	-	-	-	-	58,369
Interest and other charges	-	-	-	-	5,750
Capital outlay	-	-	-	-	353,528
Total Expenditures	<u>90,932</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,927,041</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(72,392)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(888,562)</u>
OTHER FINANCING SOURCES (USES)					
Transfers out	-	-	-	-	(179,134)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(179,134)</u>
Net change in fund balances	<u>(72,392)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,067,696)</u>
Fund balances - beginning, restated	<u>113,345</u>	<u>606</u>	<u>849</u>	<u>849</u>	<u>2,945,386</u>
Fund balances - ending	<u>\$ 40,953</u>	<u>\$ 606</u>	<u>\$ 849</u>	<u>\$ 849</u>	<u>\$ 1,877,690</u>

Concluded

Webb County, Texas
Webb County Sheriff Treasury Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 34,200	166,200	166,302	102	136,616
Interest	200	200	101	(99)	785
Total Revenues	<u>\$ 34,400</u>	<u>166,400</u>	<u>166,403</u>	<u>3</u>	<u>137,401</u>
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 3,673	49,160	45,169	3,991	17,298
Investigations	10,000	30,000	26,681	3,319	-
Administration Travel	709	19,304	19,126	178	14,292
Cell Phones	95,444	97,034	65,083	31,951	103,196
Dues And Memberships	8,480	15,235	12,850	2,385	11,130
Training & Education	4,369	19,419	12,630	6,789	35,910
Equipment Rental	5,660	2,910	839	2,071	78
Professional Services	9,716	364	-	364	16,285
Uniforms	8,117	7,117	6,266	851	2,797
Fuel And Lubricants	7,821	9,821	(1,664)	11,485	8,101
Materials and Supplies	13,911	7,411	2,413	4,998	21,800
Minor Apparatus & Tools	5,138	8,638	2,472	6,166	61,381
Fire Arms & Ammunition	10,814	1,400	659	741	12,487
Repairs & Maintenance Vehicles	2,610	17,581	12,580	5,001	22,145
K9 Expense	1,252	1,252	-	1,252	1,648
Drug Free Campaign	8,200	65,654	48,114	17,540	111,110
Office Supplies	6,800	5,243	-	5,243	-
Postage	1,557	1,857	370	1,487	85
Software	23,282	68,555	59,247	9,308	5,418
Rents	17,000	21,540	16,140	5,400	39,400
Building Maintenance	4,188	5,915	3,795	2,120	53,540
Support Assistance	79,500	-	-	-	6,500
Narcotics Disposal	15,000	3,090	-	3,090	-
Bullet Proof Vests	2,400	8,800	2,400	6,400	-
Special Travel	2,622	732	-	732	679
Property Casualty Premium	278	57,045	56,766	279	62,722
Capital Outlay	41,143	100,040	-	100,040	108,273
Total Expenditures	<u>\$ 389,684</u>	<u>625,117</u>	<u>391,936</u>	<u>233,181</u>	<u>716,275</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(355,284)	(458,717)	(225,533)	233,184	(578,874)
Other Financing Sources (Uses)					
Transfers Out	\$ (1,820)	(1,820)	(1,391)	-	(1,287)
Total Other Financing Sources (Uses)	<u>\$ (1,820)</u>	<u>(1,820)</u>	<u>(1,391)</u>	<u>-</u>	<u>(1,287)</u>
Net change in fund balances	<u>\$ (357,104)</u>	<u>(460,537)</u>	<u>(226,924)</u>	<u>233,184</u>	<u>(580,161)</u>
Fund Balances- Beginning			461,244		1,041,405
Fund Balances- Ending			<u>\$ 234,320</u>		<u>461,244</u>

Webb County, Texas
Webb County District Attorney Treasury Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 30,000	30,000	115,600	85,600	20,427
Total Revenues	<u>\$ 30,000</u>	<u>30,000</u>	<u>115,600</u>	<u>85,600</u>	<u>20,427</u>
EXPENDITURES					
Current:					
Public Safety					
Telephone	\$ 4,500	4,500	-	4,500	-
Dues And Memberships	5,000	5,000	-	5,000	-
Uniforms	-	4,000	2,422	1,578	-
Materials and Supplies	-	1,000	826	174	-
Minor Apparatus & Tools	3,000	8,000	5,159	2,841	7,885
Fire Arms & Ammunition	3,000	3,000	-	3,000	-
Repairs & Maintenance Vehicles	5,000	1,000	-	1,000	-
Drug Free Campaign	-	1,000	985	15	-
Total Expenditures	<u>\$ 20,500</u>	<u>27,500</u>	<u>9,392</u>	<u>18,108</u>	<u>7,885</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>9,500</u>	<u>2,500</u>	106,208	<u>103,708</u>	12,542
Fund Balances- Beginning			12,542		
Fund Balances- Ending			<u>\$ 118,750</u>		<u>12,542</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, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 42,500	176,200	176,861	661	143,839
Interest	100	100	-	(100)	-
Total Revenues	\$ 42,600	176,300	176,861	561	143,839
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 45,204	47,165	46,936	229	-
Administrative Travel	-	25,330	23,712	1,618	-
Telephone	3,700	700	700	-	200
Dues And Memberships	-	5,000	4,665	335	-
Training And Education	-	15,600	10,164	5,436	131
Professional Services	-	7,500	7,500	-	-
Uniforms	1,296	1,000	424	576	1,801
Fuel And Lubricants	5,000	1,000	-	1,000	-
Materials And Supplies	-	36,638	34,824	1,814	-
Minor Apparatus & Tools	2,100	600	500	100	-
Repairs And Maintenance - Equipment	-	1,500	506	994	-
Repairs & Maintenance - Vehicle	-	500	332	168	838
Drug Free Campaign	1,000	34,618	31,529	3,089	18,148
Other Law Enforcement	-	17,950	17,885	65	21,318
Postage & Courier Services	-	500	500	-	-
Total Expenditures	\$ 58,300	195,601	180,177	15,424	42,436
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (15,700)	(19,301)	(3,316)	15,985	101,403
Other Financing Sources (Uses)					
Transfers Out	\$ -	(5,349)	(5,345)	(4)	(42,748)
Total Other Financing Sources (Uses)	\$ -	(5,349)	(5,345)	(4)	(42,748)
Net change in fund balances	\$ (15,700)	(24,650)	(8,661)	15,981	58,655
Fund Balances- Beginning			59,114		459
Fund Balances- Ending			\$ 50,453		59,114

Webb County, Texas
Webb County Sheriff Forfeiture/Gambling
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ -	40,102	40,102	-	-
Total Revenues	\$ -	40,102	40,102	-	-
EXPENDITURES					
Current:					
Public Safety	\$ -	-	-	-	-
Total Expenditures	\$ -	-	-	-	-
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ -	40,102	40,102	-	-
Fund Balances- Beginning			-		-
Fund Balances- Ending			\$ 40,102		-

Webb County, Texas
Webb County District Attorney Justice Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 315,000	315,000	275,531	(39,469)	2,149,337
Interest	-	-	533	533	597
Miscellaneous	-	-	39,909	39,909	62,996
Total Revenues	<u>\$ 315,000</u>	<u>315,000</u>	<u>315,973</u>	<u>973</u>	<u>2,212,930</u>
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 43,857	46,017	46,016	1	33,508
Administrative Travel	-	34,625	34,240	385	39,150
Telephone	-	38,500	36,365	2,135	36,224
Dues And Memberships	-	-	-	-	6,145
Books And Subscriptions	-	3,696	3,696	-	300
Training And Education	-	13,400	13,196	204	17,396
Equipment Rental	-	33,885	33,882	3	31,919
Professional Services	-	3,400	3,285	115	7,218
Witness Expenditures	-	772	772	-	1,584
Uniforms	-	1,920	1,849	71	17,438
Fuel And Lubricants	-	16,400	16,223	177	10,863
Materials And Supplies	1,248	18,148	17,695	453	28,116
Minor Apparatus & Tools	-	20,306	20,013	293	10,685
Fire Arms And Ammunition	-	1,800	1,689	111	4,657
Repairs And Maintenance - Equipment	-	2,500	1,967	533	2,255
Repairs And Maintenance - Vehicles	-	27,600	20,723	6,877	9,590
Drug Free Campaign	-	1,000	946	54	9,983
Expense For Other Law Enforcement	-	109,341	107,074	2,267	98,791
Support Assistance	120,000	132,617	130,010	2,607	42,207
Bullet Proof Vests	-	-	-	-	825
Debt Service					
Principal	58,400	58,400	58,369	31	55,690
Interest and other charges	6,400	5,769	5,750	19	8,429
Capital Outlay	-	336,000	286,980	49,020	71,045
Total Expenditures	<u>\$ 229,905</u>	<u>906,096</u>	<u>840,740</u>	<u>65,356</u>	<u>544,018</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	85,095	(591,096)	(524,767)	66,329	1,668,912
Other Financing Sources (Uses)					
Transfers Out	\$ (150,000)	(150,000)	(109,894)	(40,106)	(95,244)
Total Other Financing Sources (Uses)	<u>\$ (150,000)</u>	<u>(150,000)</u>	<u>(109,894)</u>	<u>(40,106)</u>	<u>(95,244)</u>
Net change in fund balances	<u>\$ (64,905)</u>	<u>(741,096)</u>	<u>(634,661)</u>	<u>26,223</u>	<u>1,573,668</u>
Fund Balances- Beginning, Restated			1,711,565		137,897
Fund Balances- Ending			<u>\$ 1,076,904</u>		<u>1,711,565</u>

Webb County, Texas
Webb County Attorney Justice Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 20,000	20,000	6,689	(13,311)	148,851
Interest	-	-	52	52	52
Total Revenues	<u>\$ 20,000</u>	<u>20,000</u>	<u>6,741</u>	<u>(13,259)</u>	<u>148,903</u>
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	-	3,800	923	2,877	730
Administrative Travel	3,000	5,000	3,965	1,035	-
Training And Education	\$ 2,000	5,000	2,007	2,993	3,871
Uniforms	5,000	4,400	-	4,400	-
Materials & Supplies	5,000	2,000	793	1,207	-
Minor Apparatus & Tools	-	1,000	590	410	-
Repairs & Maintenance Equipment	2,000	-	-	-	-
Repairs & Maintenance Vehicles	-	2,600	-	2,600	-
Drug Free Campaign	30,000	42,000	19,388	22,612	4,000
Expense For Other Law Enforcement	-	5,000	5,000	-	-
Support Assistance	10,000	5,000	1,490	3,510	2,375
Total Expenditures	<u>\$ 57,000</u>	<u>75,800</u>	<u>34,156</u>	<u>41,644</u>	<u>10,976</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (37,000)</u>	<u>(55,800)</u>	<u>(27,415)</u>	<u>28,385</u>	<u>137,927</u>
Fund Balances- Beginning			171,031		33,104
Fund Balances- Ending			<u>\$ 143,616</u>		<u>171,031</u>

Webb County, Texas
Webb County Constable Precinct 1 Justice Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 5,000	19,600	36,011	16,411	7,988
Interest	10	10	8	(2)	4
Total Revenues	<u>\$ 5,010</u>	<u>19,610</u>	<u>36,019</u>	<u>16,409</u>	<u>7,992</u>
EXPENDITURES					
Current:					
Public Safety					
Training & Education	\$ -	2,000	732	1,268	648
Uniforms	50	4,050	1,544	2,506	-
Fire Arms And Ammunition	-	3,000	2,578	422	-
Repairs & Maintenance Vehicles	-	2,000	1,000	1,000	-
Canine Expenditures	35	4,035	606	3,429	-
Total Expenditures	<u>\$ 85</u>	<u>15,085</u>	<u>6,460</u>	<u>8,625</u>	<u>648</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 4,925</u>	<u>4,525</u>	29,559	<u>25,034</u>	7,344
Other Financing Sources (Uses)					
Transfers Out	\$ -	(2,500)	(1,675)	825	(368)
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>(2,500)</u>	<u>(1,675)</u>	<u>825</u>	<u>(368)</u>
Net change in fund balances	<u>\$ 4,925</u>	<u>2,025</u>	27,884	<u>25,859</u>	6,976
Fund Balances- Beginning			7,066		90
Fund Balances- Ending			<u>\$ 34,950</u>		<u>7,066</u>

Webb County, Texas
Webb County Constable Precinct 4 Justice Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 3,000	10,000	10,699	699	3,000
Interest	-	-	2	2	5
Miscellaneous	-	5,000	5,000	-	5,640
Total Revenues	<u>\$ 3,000</u>	<u>15,000</u>	<u>15,701</u>	<u>701</u>	<u>8,645</u>
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ -	4,500	2,428	2,072	-
Materials And Supplies	-	2,300	2,170	130	-
Repairs And Maintenance - Vehicles	1,000	1,000	-	1,000	164
Canine Expenditures	1,000	1,200	1,120	80	1,725
Drug Free Campaign	1,000	3,300	1,135	2,165	7,318
Expense For Other Law Enforcement	-	300	100	200	-
Total Expenditures	<u>\$ 3,000</u>	<u>12,600</u>	<u>6,953</u>	<u>5,647</u>	<u>9,207</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ -</u>	<u>2,400</u>	8,748	<u>6,348</u>	(562)
Fund Balances- Beginning			3,193		3,755
Fund Balances- Ending			<u>\$ 11,941</u>		<u>3,193</u>

Webb County, Texas
Webb County Sheriff Justice Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 113,500	113,500	55,833	(57,667)	463,045
Interest	30	30	83	53	186
Total Revenues	<u>\$ 113,530</u>	<u>113,530</u>	<u>55,916</u>	<u>(57,614)</u>	<u>463,231</u>
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 42,106	42,106	28,638	13,468	62,693
Administration Travel	5,672	6,872	6,758	114	4,312
Cell Phones	-	500	-	500	-
Training & Education	7,170	6,270	3,991	2,279	2,831
Equipment Rental	700	700	-	700	-
Employee Tests	-	1,000	-	1,000	-
Professional Services	48,100	1,100	-	1,100	7,000
Uniforms	1,000	1,000	980	20	-
Materials and Supplies	7,095	10,895	10,811	84	3,125
Minor Apparatus & Tools	5,285	5,352	4,623	729	9,220
Fire Arms & Ammunition	1,000	500	-	500	-
Repairs & Maintenance Vehicles	10,000	643	-	643	-
Canine Expenditures	1,000	500	-	500	-
Drug Free Campaign	6,073	86,060	85,039	1,021	45,822
Office Supplies	-	1,000	-	1,000	-
Software	-	2,000	1,995	5	-
Rents	-	22,000	19,800	2,200	-
Building Maintenance	4,900	4,900	4,580	320	10,900
Support Assistance	17,665	26,565	25,740	825	39,000
Narcotics Disposal	5,000	-	-	-	-
Capital Outlay	9,646	71,746	66,548	5,198	30,980
Total Expenditures	<u>\$ 172,412</u>	<u>291,709</u>	<u>259,503</u>	<u>32,206</u>	<u>215,883</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(58,882)	(178,179)	(203,587)	(25,408)	247,348
Other Financing Sources (Uses)					
Transfers Out	\$ (78,316)	(78,316)	(60,829)	-	(46,685)
Total Other Financing Sources (Uses)	<u>\$ (78,316)</u>	<u>(78,316)</u>	<u>(60,829)</u>	<u>-</u>	<u>(46,685)</u>
Net change in fund balances	<u>\$ (137,198)</u>	<u>(256,495)</u>	<u>(264,416)</u>	<u>(25,408)</u>	<u>200,663</u>
Fund Balances- Beginning			328,316		127,653
Fund Balances- Ending			<u>\$ 63,900</u>		<u>328,316</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, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 110,010	110,010	90,604	(19,406)	180,491
Interest	-	-	15	15	60
Total Revenues	<u>\$ 110,010</u>	<u>110,010</u>	<u>90,619</u>	<u>(19,391)</u>	<u>180,551</u>
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 84,173	84,173	75,771	8,402	80,473
Administrative Travel	5,000	18,000	16,492	1,508	4,038
Telephone	6,554	254	-	254	1,670
Book Subscriptions	-	200	190	10	-
Training And Education	-	670	533	137	-
Professional Services	-	-	-	-	75
Uniforms	1,500	2,600	2,476	124	725
Materials And Supplies	5,000	2,000	1,894	106	1,758
Minor Apparatus & Tools	-	1,330	1,286	44	-
Repairs & Maintenance - Vehicle	3,000	1,800	1,626	174	-
Drug Free Campaign	-	5,000	4,900	100	23,682
Other Law Enforcement	-	200	127	73	11,843
Postage & Courier Services	-	-	-	-	244
Support Assistance	5,000	1,300	-	1,300	-
Total Expenditures	<u>\$ 110,227</u>	<u>117,527</u>	<u>105,295</u>	<u>12,232</u>	<u>124,508</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (217)</u>	<u>(7,517)</u>	<u>(14,676)</u>	<u>(7,159)</u>	<u>56,043</u>
Fund Balances- Beginning			63,887		27,844
Fund Balances- Ending			<u>\$ 49,211</u>		<u>63,887</u>

Webb County, Texas
Webb County Attorney State Forfeiture
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014				Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 4,000	4,000	-	(4,000)	13,320
Interest	-	-	4	4	11
Total Revenues	<u>\$ 4,000</u>	<u>4,000</u>	<u>4</u>	<u>(3,996)</u>	<u>13,331</u>
EXPENDITURES					
Current:					
Public Safety					
Administrative Travel	\$ 1,000	1,000	-	1,000	-
Repairs & Maintenance - Vehicle	3,000	-	-	-	-
Drug Free Campaign	3,000	3,000	1,500	1,500	1,251
Total Expenditures	<u>\$ 7,000</u>	<u>4,000</u>	<u>1,500</u>	<u>2,500</u>	<u>1,251</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (3,000)</u>	<u>-</u>	<u>(1,496)</u>	<u>(1,496)</u>	<u>12,080</u>
Fund Balances- Beginning			<u>12,410</u>		<u>330</u>
Fund Balances- Ending			<u>\$ 10,914</u>		<u>12,410</u>

Webb County, Texas
Webb County Constable Precinct 1 State Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	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					
Canine Expenditures	\$ 200	200	-	200	55
Total Expenditures	<u>\$ 200</u>	<u>200</u>	<u>-</u>	<u>200</u>	<u>55</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 24,800</u>	<u>24,800</u>	<u>-</u>	<u>(24,800)</u>	<u>(55)</u>
Fund Balances- Beginning			218		273
Fund Balances- Ending			<u>\$ 218</u>		<u>218</u>

Webb County, Texas
Webb County Sheriff State Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 16,300	21,900	18,512	(3,388)	65,257
Interest	40	40	28	(12)	158
Total Revenues	<u>\$ 16,340</u>	<u>21,940</u>	<u>18,540</u>	<u>(3,400)</u>	<u>65,415</u>
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 93,924	89,682	75,320	14,362	18,656
Administrative Travel	19	19	-	19	2,382
Dues And Memberships	915	915	-	915	2,785
Training And Education	1,013	-	-	-	5,237
Equipment Rental	400	366	-	366	-
Professional Services	1,200	-	-	-	-
Uniforms	410	410	-	410	90
Materials And Supplies	4,527	7,027	5,084	1,943	16,942
Minor Apparatus & Tools	1,229	1,229	582	647	15,590
Fire Arms & Ammunition	1,060	1,060	-	1,060	40
Repairs And Maintenance - Equipment	1,600	2,000	1,992	8	-
Canine Purchase	1,500	900	-	900	-
Drug Free Campaign	1,138	1,138	1,138	-	12,262
Expense For Other Law Enforcement	-	2,500	2,500	-	3,500
Office Supplies	2,711	-	-	-	289
Repairs And Maintenance - Buildings	7	7	-	7	2,093
Investigation Expenditure	1,000	1,000	-	1,000	-
Support Assistance	1,900	13,608	4,300	9,308	38,500
Bullet Proof Vests	400	400	15	385	-
Capital Outlay	-	5,600	-	5,600	-
Total Expenditures	<u>\$ 114,953</u>	<u>127,861</u>	<u>90,931</u>	<u>36,930</u>	<u>118,366</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>(98,613)</u>	<u>(105,921)</u>	<u>(72,391)</u>	<u>33,530</u>	<u>(52,951)</u>
Fund Balances- Beginning			113,344		166,295
Fund Balances- Ending			<u>\$ 40,953</u>		<u>113,344</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, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ -	-	-	-	-
Total Revenues	\$ -	-	-	-	-
EXPENDITURES					
Current:					
Public Safety					
Training and Education	\$ 100	-	-	-	-
Minor Apparatus & Tools	100	-	-	-	-
Building Maintenance	-	500	-	500	-
Bullet Proof Vests	100	100	-	100	-
Total Expenditures	\$ 300	600	-	600	-
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (300)	(600)	-	600	-
Fund Balances- Beginning			606		606
Fund Balances- Ending			\$ 606		606

Webb County, Texas
Webb County Constable Precinct 4 State Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2014 with Comparative Figures
for Year Ended September 30, 2013

	2014			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/13
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Miscellaneous	\$ -	-	-	-	1,765
Total Revenues	\$ -	-	-	-	1,765
EXPENDITURES					
Current:					
Public Safety					
Materials and Supplies	\$ 849	849	-	849	916
Total Expenditures	\$ 849	849	-	849	916
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (849)	(849)	-	849	849
Fund Balances- Beginning			849		-
Fund Balances- Ending			\$ 849		849



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GOVERNMENTAL FUNDS
Capital Projects Funds

WEBB COUNTY FUNDS

NON MAJOR FUNDS

CERTIFICATES OF OBLIGATION, SERIES 2001

Proceeds from the sale of the Certificates will be used for the purpose of providing for the payment of contractual obligations to be incurred for the purchase of capital outlay through the generated interest income.

CERTIFICATES OF OBLIGATION, SERIES 2002

Proceeds from the sale of the Certificates will be used for the purpose of providing for the payment of contractual obligations to be incurred for the design, planning, acquisition, construction, capital outlay, equipping of community centers, County buildings, improvements to County parks, construction of bridges, acquisition of water supply and equipment and other related projects, and paying issuance cost.

CERTIFICATES OF OBLIGATION, SERIES 2003

Proceeds from the sale of the Certificates will be used for the design, planning, acquisition, enhancement, construction, rehabilitation, renovation, and improvement to various County facilities and buildings, parks, recreational and community centers; right-of-way acquisition and road improvements in the colonias areas; construction of an international bridge; purchase office equipment, vehicles, heavy equipment and other equipment for the County courts, the Sheriff's department, and other various County departments; and the payment of contractual obligations for professional services in connection with such projects (including, but limited to, financial advisory, legal, architectural, and engineering fees).

CERTIFICATES OF OBLIGATION, SERIES 2006

Proceeds from the sale of the Certificates will be used for the design, planning, acquisition, enhancement, construction, rehabilitation, renovation and improvement to various County facilities and buildings, parks and community centers; right-of-way and/or land acquisition and drainage facilities in the Colonias areas; permitting an international railroad bridge; permitting an international bridge; right-of-way and utilities relocation; purchase office equipment or equipment, vehicles, and road and Bridge heavy

GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds – Continued

WEBB COUNTY FUNDS – continued

CERTIFICATES OF OBLIGATION, SERIES 2006 (continued)

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; raw water intake and pond cleaning at water treatment plant; and payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering).

CERTIFICATES OF OBLIGATION, SERIES 2008A

Proceeds from the sale of the Certificates will be used for engineering and architectural studies to repair or construct a new building on County property known as the “Tex-Mex” Building, financing for additional costs of construction and equipping the Youth Village Juvenile Justice Center, acquisition of land and/or property of an administration annex in the downtown area, expansion, repair, and renovation of the County buildings in the Quad City area, being the Justice of the Peace/Constable Office located off Highway 359 in Bruni, Texas and the Community Center located on Farm to Market Road 649 in Mirando, Texas, purchase of computers, copiers, fax machines, furniture, vehicles, heavy equipment, and other equipment for County Courts, the Sheriff’s Department, and other various County departments.

CERTIFICATES OF OBLIGATION, SERIES 2010

Proceeds from the sale of the Certificates will be used 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).

CAPITAL OUTLAY FUND

The Court authorized to establish a capital outlay fund to be funded with 50% of the General Fund’s payroll savings on a monthly basis. The use of the capital outlay fund is conditioned to expenditures exclusively for capital outlay and subject to Commissioners Court approval.

GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds – Continued

WEBB COUNTY FUNDS – continued

PERMANENT IMPROVEMENT FUND

The Court authorized to establish a Permanent Improvement Fund to be funded with 50% of the General Fund's payroll savings on a monthly basis. The use of this permanent improvement fund will be limited to pay the cost of making repairs/improvements to county property and subject to Commissioners Court approval.

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.

LIBRARY CONSTRUCTION FUND

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

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.

WHITETAIL WIND ENERGY TAX ABATEMENT

Webb County entered into a tax abatement agreement with whitetail Wind Energy in which Whitetail Wind Energy shall contribute monies for a water filtering system and for a new building in Bruni, Texas.

OTHER RESTRICTED CAPITAL FUNDS

Texas A&M Forest Service

FIREFIGHTING INFRASTRUCTURE PROGRAM

Revenues are from the Texas A&M Forest Service for the Webb County Volunteer Fire Department to purchase equipment.

GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds – Continued

FEDERAL GRANTS

Federal Emergency Management Agency

HAZARD MITIGATION GRANT- FEMA – 1931 DR PA

Revenues are from the Department of Homeland Security. Funds are to be used to implement measures that will permanently reduce or eliminate future damages and losses from natural hazards through safer building practices and improving existing structures and supporting infrastructure.

U.S. Department of Transportation

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.

LOOP 20 STIMULUS EXTENSION PROJECT

Revenues are provided by the Texas Department of Transportation. These funds will provide preliminary engineering including the schematic, environmental studies and documentation, surveying and mapping, utility investigation and PS&E for Loop 20 from East of International Boulevard to US 59.

STATE GRANTS

Texas Department of Transportation

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.

Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2014

	<u>Certificates of Obligation, Series 2001 627 & 682</u>	<u>Certificates of Obligation, Series 2002 683 TO 696</u>	<u>Certificates of Obligation, Series 2003 657 TO 666</u>	<u>Certificates of Obligation, Series 2006 711 TO 727</u>
ASSETS				
Cash and investments	\$ 144	\$ 33,540	\$ 388,712	\$ 890,400
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	3
Total assets	<u>144</u>	<u>33,540</u>	<u>388,712</u>	<u>890,403</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>144</u>	<u>33,540</u>	<u>388,712</u>	<u>890,403</u>
LIABILITIES				
Accounts payable	143	11,504	48,777	1,350
Due to other funds	-	-	-	-
Other payables	-	-	48,960	-
Total liabilities	<u>143</u>	<u>11,504</u>	<u>97,737</u>	<u>1,350</u>
DEFERRED INFLOWS OF RESOURCES				
Unearned revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>143</u>	<u>11,504</u>	<u>97,737</u>	<u>1,350</u>
Fund balances:				
Nonspendable:				
Restricted:				
General government	1	36	183,545	53,521
Justice system	-	-	-	-
Health and human services	-	-	-	492,048
Infrastructure & environmental services	-	-	9,097	249,132
Community and economic development	-	-	98,333	94,352
Public safety	-	-	-	-
Other purposes	-	22,000	-	-
Committed:				
General government	-	-	-	-
Community and economic development	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>1</u>	<u>22,036</u>	<u>290,975</u>	<u>889,053</u>
Total liabilities and fund balances	<u>\$ 144</u>	<u>\$ 33,540</u>	<u>\$ 388,712</u>	<u>\$ 890,403</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2014**

	<u>Certificates of Obligation, Series 2008 A 684 & 731 TO 734</u>	<u>Certificates of Obligation, Series 2010 628 TO 639</u>	<u>Capital Outlay Fund 603</u>	<u>Permanent Improvement Fund 604</u>
ASSETS				
Cash and investments	\$ 88,517	\$ 709,505	\$ -	\$ -
Due from other funds	-	-	1,051,929	1,204,344
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	-
Total assets	<u>88,517</u>	<u>709,505</u>	<u>1,051,929</u>	<u>1,204,344</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>88,517</u>	<u>709,505</u>	<u>1,051,929</u>	<u>1,204,344</u>
LIABILITIES				
Accounts payable	-	66,039	448,025	8,883
Due to other funds	-	-	-	5,272
Other payables	23,226	85,605	-	3,081
Total liabilities	<u>23,226</u>	<u>151,644</u>	<u>448,025</u>	<u>17,236</u>
DEFERRED INFLOWS OF RESOURCES				
Unearned revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>23,226</u>	<u>151,644</u>	<u>448,025</u>	<u>17,236</u>
Fund balances:				
Nonspendable:				
Restricted:				
General government	-	58,018	-	-
Justice system	65,291	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	1,097	-	-
Community and economic development	-	301,971	-	-
Public safety	-	196,775	-	-
Other purposes	-	-	-	-
Committed:				
General government	-	-	466,736	1,174,434
Community and economic development	-	-	-	-
Other purposes	-	-	137,168	12,674
Assigned:				
Unassigned:				
Total fund balances	<u>65,291</u>	<u>557,861</u>	<u>603,904</u>	<u>1,187,108</u>
Total liabilities and fund balances	<u>\$ 88,517</u>	<u>\$ 709,505</u>	<u>\$ 1,051,929</u>	<u>\$ 1,204,344</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2014

	<u>Building Maintenance and Construction 2007/2008 605</u>	<u>Library Construction Fund 655</u>	<u>La Presa Colonia Facility Plan 673</u>	<u>Whitetail Wind Energy 753</u>
ASSETS				
Cash and investments	\$ 281,240	\$ -	\$ -	\$ -
Due from other funds	-	165,800	20,005	700,000
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	-
Total assets	<u>281,240</u>	<u>165,800</u>	<u>20,005</u>	<u>700,000</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>281,240</u>	<u>165,800</u>	<u>20,005</u>	<u>700,000</u>
LIABILITIES				
Accounts payable	1,177	-	-	6,790
Due to other funds	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>1,177</u>	<u>-</u>	<u>-</u>	<u>6,790</u>
DEFERRED INFLOWS OF RESOURCES				
Unearned revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>1,177</u>	<u>-</u>	<u>-</u>	<u>6,790</u>
Fund balances:				
Nonspendable:				
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	20,005	693,210
Community and economic development	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
General government	280,063	-	-	-
Community and economic development	-	165,800	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>280,063</u>	<u>165,800</u>	<u>20,005</u>	<u>693,210</u>
Total liabilities and fund balances	<u>\$ 281,240</u>	<u>\$ 165,800</u>	<u>\$ 20,005</u>	<u>\$ 700,000</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2014

	<u>Firefighting</u> <u>Infrastructure Program</u> <u>311</u>	<u>FEMA-1931 DRPA</u> <u>730</u>	<u>Loop 20 Stimulus</u> <u>Initiative</u> <u>737</u>	<u>Loop 20 Stimulus</u> <u>Extension Project</u> <u>644</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	-	-
Receivable from other governments	44,237	32,345	8,204	156,705
Other receivables, net	-	-	-	-
Total assets	<u>44,237</u>	<u>32,345</u>	<u>8,204</u>	<u>156,705</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>44,237</u>	<u>32,345</u>	<u>8,204</u>	<u>156,705</u>
LIABILITIES				
Accounts payable	-	-	-	-
Due to other funds	44,237	96,463	36,174	174,380
Other payables	-	38,029	-	-
Total liabilities	<u>44,237</u>	<u>134,492</u>	<u>36,174</u>	<u>174,380</u>
DEFERRED INFLOWS OF RESOURCES				
Unearned revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>44,237</u>	<u>134,492</u>	<u>36,174</u>	<u>174,380</u>
Fund balances:				
Nonspendable:				
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Community and economic development	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
General government	-	-	-	-
Community and economic development	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
	-	(102,147)	(27,970)	(17,675)
Total fund balances	<u>-</u>	<u>(102,147)</u>	<u>(27,970)</u>	<u>(17,675)</u>
Total liabilities and fund balances	<u>\$ 44,237</u>	<u>\$ 32,345</u>	<u>\$ 8,204</u>	<u>\$ 156,705</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Capital Projects Funds
 September 30, 2014

	<u>BCAP San Carlos I & II</u> <u>704</u>	<u>Total-Nonmajor</u> <u>Capital Projects</u> <u>Funds</u>
ASSETS		
Cash and investments	\$ -	\$ 2,392,058
Due from other funds	-	3,142,078
Receivable from other governments	399,786	641,277
Other receivables, net	-	3
Total assets	399,786	6,175,416
DEFERRED OUTFLOWS OF RESOURCES		
Total deferred outflows of resources	-	-
Total assets and deferred outflows of resources	399,786	6,175,416
LIABILITIES		
Accounts payable	-	592,688
Due to other funds	399,786	756,312
Other payables	-	198,901
Total liabilities	399,786	1,547,901
DEFERRED INFLOWS OF RESOURCES		
Unearned revenue	-	-
Total deferred inflows of resources	-	-
Total liabilities and deferred inflows of resources	399,786	1,547,901
Fund balances:		
Nonspendable:		
Restricted:		
General government	-	295,121
Justice system	-	65,291
Health and human services	-	492,048
Infrastructure & environmental services	-	972,541
Community and economic development	-	494,656
Public safety	-	196,775
Other purposes	-	22,000
Committed:		
General government	-	1,921,233
Community and economic development	-	165,800
Other purposes	-	149,842
Assigned:		
Unassigned:		
Total fund balances	-	(147,792)
Total fund balances	-	4,627,515
Total liabilities and fund balances	\$ 399,786	\$ 6,175,416

Concluded

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2014

	<u>Certificates of Obligation, Series 2001 627 & 682</u>	<u>Certificates of Obligation, Series 2002 683 TO 696</u>	<u>Certificates of Obligation, Series 2003 657 TO 666</u>	<u>Certificates of Obligation, Series 2006 711 TO 727</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	12	875	1,908
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>12</u>	<u>875</u>	<u>1,908</u>
EXPENDITURES				
Current:				
General government	-	-	71,381	1,088
Public safety	-	-	-	-
Infrastructure and environmental services	-	-	23,867	552
Capital outlay	143	15,318	48,539	46,100
Total Expenditures	<u>143</u>	<u>15,318</u>	<u>143,787</u>	<u>47,740</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(143)</u>	<u>(15,306)</u>	<u>(142,912)</u>	<u>(45,832)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(143)</u>	<u>(15,306)</u>	<u>(142,912)</u>	<u>(45,832)</u>
Fund balances - beginning, restated	<u>144</u>	<u>37,342</u>	<u>433,887</u>	<u>934,885</u>
Fund balances - ending	<u>\$ 1</u>	<u>\$ 22,036</u>	<u>\$ 290,975</u>	<u>\$ 889,053</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2014

	<u>Certificates of Obligation, Series 2008 A 684 & 731 TO 734</u>	<u>Certificates of Obligation, Series 2010 628 TO 639</u>	<u>Capital Outlay Fund 603</u>	<u>Permanent Improvement Fund 604</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	690	1,626	-	-
Miscellaneous	-	26,875	-	-
Total revenues	<u>690</u>	<u>28,501</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	196,236	86,400
Public safety	-	2,400	-	-
Infrastructure and environmental services	-	-	-	-
Capital outlay	466,501	262,140	539,239	187,363
Total Expenditures	<u>466,501</u>	<u>264,540</u>	<u>735,475</u>	<u>273,763</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(465,811)</u>	<u>(236,039)</u>	<u>(735,475)</u>	<u>(273,763)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	879,947	952,962
Transfers out	-	-	(110,000)	(135,000)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>769,947</u>	<u>817,962</u>
Net change in fund balances	<u>(465,811)</u>	<u>(236,039)</u>	<u>34,472</u>	<u>544,199</u>
Fund balances - beginning, restated	<u>531,102</u>	<u>793,900</u>	<u>569,432</u>	<u>642,909</u>
Fund balances - ending	<u>\$ 65,291</u>	<u>\$ 557,861</u>	<u>\$ 603,904</u>	<u>\$ 1,187,108</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2014

	<u>Building Maintenance and Construction</u> <u>2007/2008</u> <u>605</u>	<u>Library Construction</u> <u>Fund</u> <u>655</u>	<u>La Presa Colonia</u> <u>Facility Plan</u> <u>673</u>	<u>Whitetail Wind</u> <u>Energy</u> <u>753</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	104	-	-	-
Miscellaneous	-	-	-	700,000
Total revenues	104	-	-	700,000
EXPENDITURES				
Current:				
General government	8,059	-	-	-
Public safety	-	-	-	-
Infrastructure and environmental services	61,288	-	-	-
Capital outlay	-	-	-	6,790
Total Expenditures	69,347	-	-	6,790
Excess (deficiency) of revenues over (under) expenditures	(69,243)	-	-	693,210
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	(69,243)	-	-	693,210
Fund balances - beginning, restated	349,306	165,800	20,005	-
Fund balances - ending	\$ 280,063	\$ 165,800	\$ 20,005	\$ 693,210

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2014

	<u>Firefighting</u> <u>Infrastructure Program</u> <u>311</u>	<u>FEMA-1931 DRPA</u> <u>730</u>	<u>Loop 20 Stimulus</u> <u>Initiative</u> <u>737</u>	<u>Loop 20 Stimulus</u> <u>Extention Project</u> <u>644</u>
REVENUES				
Intergovernmental	\$ 749,991	\$ -	\$ 104,306	\$ 193,134
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>749,991</u>	<u>-</u>	<u>104,306</u>	<u>193,134</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	63,447	-	-	-
Infrastructure and environmental services	-	-	-	-
Capital outlay	686,544	40,836	132,276	210,809
Total Expenditures	<u>749,991</u>	<u>40,836</u>	<u>132,276</u>	<u>210,809</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(40,836)</u>	<u>(27,970)</u>	<u>(17,675)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>(40,836)</u>	<u>(27,970)</u>	<u>(17,675)</u>
Fund balances - beginning, restated	<u>-</u>	<u>(61,311)</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ (102,147)</u>	<u>\$ (27,970)</u>	<u>\$ (17,675)</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2014

	<u>BCAP San Carlos I & II</u>	<u>Total-Nonmajor</u>
	<u>704</u>	<u>Capital Projects</u>
		<u>Funds</u>
REVENUES		
Intergovernmental	\$ 994,785	\$ 2,042,216
Investment earnings	-	5,215
Miscellaneous	-	726,875
Total revenues	<u>994,785</u>	<u>2,774,306</u>
EXPENDITURES		
Current:		
General government	-	363,164
Public safety	-	65,847
Infrastructure and environmental services	-	85,707
Capital outlay	994,785	3,637,383
Total Expenditures	<u>994,785</u>	<u>4,152,101</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(1,377,795)</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	-	1,832,909
Transfers out	-	(245,000)
Total other financing sources and (uses)	<u>-</u>	<u>1,587,909</u>
Net change in fund balances	<u>-</u>	<u>210,114</u>
Fund balances - beginning, restated	<u>-</u>	<u>4,417,401</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 4,627,515</u>

Concluded

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**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended September 30, 2014 with Comparative Figures
For the Year Ended September 30, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/13
	Original	Final			
REVENUES					
Property Taxes	\$ 7,178,503	7,178,503	6,991,248	(187,255)	6,488,269
Refunds	618,400	618,400	7,674	(610,726)	5
Investment Earnings	18,000	18,000	7,328	(10,672)	12,907
Total Revenues	<u>\$ 7,814,903</u>	<u>7,814,903</u>	<u>7,006,250</u>	<u>(808,653)</u>	<u>6,501,181</u>
EXPENDITURES					
Current:					
General Government					
Issuance Costs	\$ -	-	-	-	207,842
Debt Service					
Certificates Of Obligation	5,315,000	5,315,000	4,914,538	400,462	4,430,227
Notes On Equipment	269,948	272,376	272,374	2	169,853
Interest And Fiscal Charges	2,991,782	2,989,354	2,792,216	197,138	2,228,634
Total Expenditures	<u>\$ 8,576,730</u>	<u>8,576,730</u>	<u>7,979,128</u>	<u>597,602</u>	<u>7,036,556</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (761,827)	(761,827)	(972,878)	(211,051)	(535,375)
Other Financing Sources (Uses):					
Refunding Debt Issued	\$ -	-	-	-	8,828,700
Premium On Bonds Issued	-	-	-	-	630,335
Payments To Refunded Bond Escrow Agent	-	-	-	-	(9,248,674)
Transfers In	378,336	378,336	378,336	-	149,860
Total Other Financing Sources (Uses)	<u>\$ 378,336</u>	<u>378,336</u>	<u>378,336</u>	<u>-</u>	<u>360,221</u>
Net change in fund balances	<u>\$ (383,491)</u>	<u>(383,491)</u>	<u>(594,542)</u>	<u>(211,051)</u>	<u>(175,154)</u>
Fund Balances- Beginning Restated			2,044,073		2,219,227
Fund Balances- Ending			<u>\$ 1,449,531</u>		<u>2,044,073</u>

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 since 2007 with actuarial study conducted every two years.

Webb County, Texas
Combining Statement of Net Position
Internal Service Funds
September 30, 2014

	<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>
ASSETS				
Current assets:				
Cash and investments	\$ 1,975,509	\$ 3,486,124	\$ 933,194	\$ 6,394,827
Due from other funds	18,534	-	-	18,534
Total current assets	<u>1,994,043</u>	<u>3,486,124</u>	<u>933,194</u>	<u>6,413,361</u>
Non-current assets:				
Capital Assets:				
Equipment and Furniture	60,128	23,940	-	84,068
Less Accumulated depreciation	(60,128)	(23,940)	-	(84,068)
Total non-current assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u><u>1,994,043</u></u>	<u><u>3,486,124</u></u>	<u><u>933,194</u></u>	<u><u>6,413,361</u></u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows of resources	<u><u>1,994,043</u></u>	<u><u>3,486,124</u></u>	<u><u>933,194</u></u>	<u><u>6,413,361</u></u>
LIABILITIES				
Current Liabilities:				
Claims payable	772,328	154,487	154,056	1,080,871
Due to other funds	-	62,935	18,534	81,469
Claims and judgments	437,387	585,362	-	1,022,749
Total current liabilities	<u>1,209,715</u>	<u>802,784</u>	<u>172,590</u>	<u>2,185,089</u>
Non-current liabilities:				
Claims and judgments	-	655,619	-	655,619
OPEB liability	-	-	1,229,717	1,229,717
Total non-current liabilities	<u>-</u>	<u>655,619</u>	<u>1,229,717</u>	<u>1,885,336</u>
Total liabilities	<u><u>1,209,715</u></u>	<u><u>1,458,403</u></u>	<u><u>1,402,307</u></u>	<u><u>4,070,425</u></u>
DEFERRED INFLOWS OF RESOURCES				
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u><u>1,209,715</u></u>	<u><u>1,458,403</u></u>	<u><u>1,402,307</u></u>	<u><u>4,070,425</u></u>
NET POSITION				
Unrestricted	784,328	2,027,721	(469,113)	2,342,936
Total net position	<u><u>\$ 784,328</u></u>	<u><u>\$ 2,027,721</u></u>	<u><u>\$ (469,113)</u></u>	<u><u>\$ 2,342,936</u></u>

Webb County, Texas
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended September 30, 2014

	<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	\$ 11,742,318	\$ 2,732,088	\$ 172,310	\$ 14,646,716
Total operating revenues	<u>11,742,318</u>	<u>2,732,088</u>	<u>172,310</u>	<u>14,646,716</u>
OPERATING EXPENSES				
Contractual services	21,990	15,930	14,500	52,420
Other supplies and expenses	-	9,620	-	9,620
Insurance claims and expenses	12,072,783	1,191,518	1,076,528	14,340,829
OPEB costs	-	-	279,424	279,424
Total operating expenses	<u>12,094,773</u>	<u>1,217,068</u>	<u>1,370,452</u>	<u>14,682,293</u>
Operating income (loss)	<u>(352,455)</u>	<u>1,515,020</u>	<u>(1,198,142)</u>	<u>(35,577)</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest and investment revenue	5,221	7,362	4,029	16,612
Miscellaneous revenue	531,562	634,346	-	1,165,908
Total non-operating revenue (expenses)	<u>536,783</u>	<u>641,708</u>	<u>4,029</u>	<u>1,182,520</u>
Income (loss) before contributions and transfers	184,328	2,156,728	(1,194,113)	1,146,943
Transfers in	600,000	-	725,000	1,325,000
Transfers out	-	(1,325,000)	-	(1,325,000)
Change in net position	<u>784,328</u>	<u>831,728</u>	<u>(469,113)</u>	<u>1,146,943</u>
Total net position - beginning	-	1,195,993	-	1,195,993
Total net position - ending	<u>\$ 784,328</u>	<u>\$ 2,027,721</u>	<u>\$ (469,113)</u>	<u>\$ 2,342,936</u>

Webb County, Texas
Internal Service Funds
Combining Statement of Cash Flows
Year Ended September 30, 2014

	<u>Webb County Employees Health Benefits</u>	<u>Webb County Worker's Compensation Reserve Fund</u>	<u>Employees Retiree OPEB Fund</u>	<u>Total 2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Premiums from participants	\$ 11,742,318	2,732,116	172,510	14,646,944
Payments to vendors, suppliers	(21,990)	(15,930)	(14,500)	(52,420)
Payments to insurance administrators	(1,363,643)	(145,564)	(144,757)	(1,653,964)
Claims paid	<u>(10,315,699)</u>	<u>(1,484)</u>	<u>(1,716,594)</u>	<u>(12,033,777)</u>
Net cash provided (used) by operating activities	<u>40,986</u>	<u>2,569,138</u>	<u>(1,703,341)</u>	<u>906,783</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers in	600,000	-	725,000	1,325,000
Transfers out	-	(1,325,000)	-	(1,325,000)
Insurance proceeds stop loss reimbursement	<u>531,562</u>	<u>634,346</u>	<u>-</u>	<u>1,165,908</u>
Net cash provided (used) by non capital financing activities	<u>1,131,562</u>	<u>(690,654)</u>	<u>725,000</u>	<u>1,165,908</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	<u>5,221</u>	<u>7,362</u>	<u>4,029</u>	<u>16,612</u>
Net cash provided (used) by investing activities	<u>5,221</u>	<u>7,362</u>	<u>4,029</u>	<u>16,612</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>1,177,769</u>	<u>1,885,846</u>	<u>(974,312)</u>	<u>2,089,303</u>
Cash and pooled investments, beginning of year	<u>797,740</u>	<u>1,600,278</u>	<u>1,907,506</u>	<u>4,305,524</u>
Cash and pooled investments, end of year	<u>\$ 1,975,509</u>	<u>3,486,124</u>	<u>933,194</u>	<u>6,394,827</u>
Reconciliation of operating income to net cash provided (used) by operations:				
Operating income	\$ (352,455)	1,515,020	(1,198,142)	(35,577)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
(Increase) Decrease in Due from Other Funds	498,607	1,676,899	626,651	2,802,157
(Increase) Decrease in Accounts Receivable	91,969	28	381,246	473,243
Increase (Decrease) in Other Receivables	-	-	200	200
Increase (Decrease) in Claims Payable	-	8,779	(33,746)	(24,967)
Increase (Decrease) in Accrued Liabilities	31,264	-	-	31,264
Increase (Decrease) in Due to Other Funds	(119,000)	(923,660)	(1,758,974)	(2,801,634)
Increase (Decrease) in Short-Term Risk Liability	(109,399)	284,510	-	175,111
Increase (Decrease) in Long-Term Risk Liability	-	7,562	-	7,562
Increase (Decrease) in Long Term OPEB Liability	-	-	279,424	279,424
Total adjustments	<u>393,441</u>	<u>1,054,118</u>	<u>(505,199)</u>	<u>942,360</u>
Net cash provided (used) by operating activities	<u>\$ 40,986</u>	<u>2,569,138</u>	<u>(1,703,341)</u>	<u>906,783</u>

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 and County 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 Community Corrections Fund accounts for the receipts and disbursement of funds administered by the Community Supervision and Corrections Department.

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 Position
Fiduciary Funds
September 30, 2014

	Private Purpose Trust Funds		
	<u>Permanent School</u>		
	<u>Fund</u>	<u>Available School</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 3,131,932	\$ 140,436	\$ 3,272,368
Total assets	<u>3,131,932</u>	<u>140,436</u>	<u>3,272,368</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total assets and deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
	<u>3,131,932</u>	<u>140,436</u>	<u>3,272,368</u>
LIABILITIES			
Accounts payable	2,844,741	140,436	2,985,177
Refunds payable and others	61,627	-	61,627
Total liabilities	<u>2,906,368</u>	<u>140,436</u>	<u>3,046,804</u>
DEFERRED INFLOWS OF RESOURCES			
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
	<u>2,906,368</u>	<u>140,436</u>	<u>3,046,804</u>
NET POSITION			
Held in trust for benefits and other purposes	<u>\$ 225,564</u>	<u>\$ -</u>	<u>\$ 225,564</u>

Webb County, Texas
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended September 30, 2014

	Private Purpose Trust Funds		
	<u>Permanent School</u>		
	<u>Fund</u>	<u>Available School</u>	<u>Total</u>
ADDITIONS			
Interest	\$ 1,145	\$ 20	\$ 1,165
Total net investment earnings	<u>1,145</u>	<u>20</u>	<u>1,165</u>
Other Additions:			
Grazing lease and royalties	<u>2,814,265</u>	<u>139,921</u>	<u>2,954,186</u>
Total additions	<u>2,815,410</u>	<u>139,941</u>	<u>2,955,351</u>
DEDUCTIONS			
Education	<u>3,820,411</u>	<u>285,858</u>	<u>4,106,269</u>
Total deductions	<u>3,820,411</u>	<u>285,858</u>	<u>4,106,269</u>
Change in net position	(1,005,001)	(145,917)	(1,150,918)
Net Position - beginning	<u>1,230,565</u>	<u>145,917</u>	<u>1,376,482</u>
Net Position - ending	<u>\$ 225,564</u>	<u>\$ -</u>	<u>\$ 225,564</u>

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2014

	<u>District Clerk Agency</u>	<u>County Clerk Agency</u>	<u>District Attorney Hot Check</u>	<u>District Attorney Pooled Seizures</u>	<u>Sheriff Inmate Trust</u>
ASSETS					
Cash and investments	\$ 8,164,850	\$ 1,200,548	\$ 50,878	\$ 2,680,158	\$ 179,881
Other receivables	594	-	5,143	-	25,251
Total assets	<u>8,165,444</u>	<u>1,200,548</u>	<u>56,021</u>	<u>2,680,158</u>	<u>205,132</u>
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-	-
Total assets and deferred outflows of resources	<u>8,165,444</u>	<u>1,200,548</u>	<u>56,021</u>	<u>2,680,158</u>	<u>205,132</u>
LIABILITIES					
Accounts payable	-	-	2,397	-	-
Due to other governments	-	-	-	-	-
Refunds payable and others	8,165,444	1,200,548	53,624	2,680,158	205,132
Total liabilities	<u>8,165,444</u>	<u>1,200,548</u>	<u>56,021</u>	<u>2,680,158</u>	<u>205,132</u>
DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-
Total liabilities and deferred inflows of resources	<u>8,165,444</u>	<u>1,200,548</u>	<u>56,021</u>	<u>2,680,158</u>	<u>205,132</u>

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2014

	<u>Cash Bonds Agency</u>	<u>Tax Assessor Collector Agency</u>	<u>Community Corrections</u>	<u>Webb County - City of Laredo RMA</u>
ASSETS				
Cash and investments	\$ 388,636	\$ 4,892,819	\$ 995,725	\$ -
Other receivables	536,999	-	9,401	1,362,457
Total assets	<u>925,635</u>	<u>4,892,819</u>	<u>1,005,126</u>	<u>1,362,457</u>
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-
Total assets and deferred outflows of resources	<u>925,635</u>	<u>4,892,819</u>	<u>1,005,126</u>	<u>1,362,457</u>
LIABILITIES				
Accounts payable	-	130,587	20,498	-
Due to other governments	-	4,762,232	483,365	1,362,457
Refunds payable and others	925,635	-	501,263	-
Total liabilities	<u>925,635</u>	<u>4,892,819</u>	<u>1,005,126</u>	<u>1,362,457</u>
DEFERRED INFLOWS OF RESOURCES	-	-	-	-
Total liabilities and deferred inflows of resources	<u>925,635</u>	<u>4,892,819</u>	<u>1,005,126</u>	<u>1,362,457</u>

<u>Unclaimed Money</u>		<u>Agency Funds</u>	
<u>Fund</u>			
\$	-	\$	18,553,495
	52,772		1,992,617
	<u>52,772</u>		<u>20,546,112</u>
	-		-
	<u>52,772</u>		<u>20,546,112</u>
	-		153,482
	-		6,608,054
	52,772		13,784,576
	<u>52,772</u>		<u>20,546,112</u>
	-		-
	<u>52,772</u>		<u>20,546,112</u>

**Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2014**

	Balance October 1, 2013	Additions	Deductions	Balance September 30, 2014
District Clerk Fund				
ASSETS				
Cash and investments	\$ 8,111,489	8,458,769	8,405,408	8,164,850
Other receivables	594	-	-	594
Total Assets	<u>\$ 8,112,083</u>	<u>8,458,769</u>	<u>8,405,408</u>	<u>8,165,444</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Assets and Deferred Outflows of Resources	<u>\$ 8,112,083</u>	<u>8,458,769</u>	<u>8,405,408</u>	<u>8,165,444</u>
LIABILITIES				
Refunds payable and others	\$ 8,112,083	8,458,769	8,405,408	8,165,444
Total Liabilities	<u>\$ 8,112,083</u>	<u>8,458,769</u>	<u>8,405,408</u>	<u>8,165,444</u>
DEFERRED INFLOWS OF RESOURCES				
Total Liabilities and Deferred Inflows of Resources	<u>\$ 8,112,083</u>	<u>8,458,769</u>	<u>8,405,408</u>	<u>8,165,444</u>
County Clerk Fund				
ASSETS				
Cash and investments	\$ 504,230	1,710,852	1,014,534	1,200,548
Total Assets	<u>\$ 504,230</u>	<u>1,710,852</u>	<u>1,014,534</u>	<u>1,200,548</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Assets and Deferred Outflows of Resources	<u>\$ 504,230</u>	<u>1,710,852</u>	<u>1,014,534</u>	<u>1,200,548</u>
LIABILITIES				
Refunds payable and others	\$ 504,230	1,710,852	1,014,534	1,200,548
Total Liabilities	<u>\$ 504,230</u>	<u>1,710,852</u>	<u>1,014,534</u>	<u>1,200,548</u>
DEFERRED INFLOWS OF RESOURCES				
Total Liabilities and Deferred Inflows of Resources	<u>\$ 504,230</u>	<u>1,710,852</u>	<u>1,014,534</u>	<u>1,200,548</u>
D.A. Hot Check Processing				
ASSETS				
Cash and investments	\$ 49,904	171,823	170,849	50,878
Other receivables	5,143	-	-	5,143
Total Assets	<u>\$ 55,047</u>	<u>171,823</u>	<u>170,849</u>	<u>56,021</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Assets and Deferred Outflows of Resources	<u>\$ 55,047</u>	<u>171,823</u>	<u>170,849</u>	<u>56,021</u>
LIABILITIES				
Accounts payable	\$ 2,396	2	1	2,397
Refunds payable and others	52,651	171,822	170,849	53,624
Total Liabilities	<u>\$ 55,047</u>	<u>171,824</u>	<u>170,850</u>	<u>56,021</u>
DEFERRED INFLOWS OF RESOURCES				
Total Liabilities and Deferred Inflows of Resources	<u>\$ 55,047</u>	<u>171,824</u>	<u>170,850</u>	<u>56,021</u>
D.A. Pool Forfeiture Fund				
ASSETS				
Cash and investments	\$ 1,317,742	2,243,164	880,748	2,680,158
Total Assets	<u>\$ 1,317,742</u>	<u>2,243,164</u>	<u>880,748</u>	<u>2,680,158</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Assets and Deferred Outflows of Resources	<u>\$ 1,317,742</u>	<u>2,243,164</u>	<u>880,748</u>	<u>2,680,158</u>
LIABILITIES				
Refunds payable and others	\$ 1,317,742	2,243,164	880,748	2,680,158
Total Liabilities	<u>\$ 1,317,742</u>	<u>2,243,164</u>	<u>880,748</u>	<u>2,680,158</u>
DEFERRED INFLOWS OF RESOURCES				
Total Liabilities and Deferred Inflows of Resources	<u>\$ 1,317,742</u>	<u>2,243,164</u>	<u>880,748</u>	<u>2,680,158</u>

Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2014

	Balance October 1, 2013	Additions	Deductions	Balance September 30, 2014
Sheriff Inmate Trust Fund				
ASSETS				
Cash and investments	\$ 104,879	1,199,310	1,124,308	179,881
Other receivables	23,561	1,690	-	25,251
Total Assets	<u>\$ 128,440</u>	<u>1,201,000</u>	<u>1,124,308</u>	<u>205,132</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Assets and Deferred Outflows of Resources	<u>\$ 128,440</u>	<u>1,201,000</u>	<u>1,124,308</u>	<u>205,132</u>
LIABILITIES				
Refunds payable and others	\$ 128,440	1,201,000	1,124,308	205,132
Total Liabilities	<u>\$ 128,440</u>	<u>1,201,000</u>	<u>1,124,308</u>	<u>205,132</u>
DEFERRED INFLOWS OF RESOURCES				
Total Liabilities and Deferred Inflows of Resources	<u>\$ 128,440</u>	<u>1,201,000</u>	<u>1,124,308</u>	<u>205,132</u>
Cash Bonds				
ASSETS				
Cash and investments	\$ 355,938	254,739	222,041	388,636
Other receivables	536,999	-	-	536,999
Total Assets	<u>\$ 892,937</u>	<u>254,739</u>	<u>222,041</u>	<u>925,635</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Assets and Deferred Outflows of Resources	<u>\$ 892,937</u>	<u>254,739</u>	<u>222,041</u>	<u>925,635</u>
LIABILITIES				
Refunds payable and others	\$ 892,937	254,739	222,041	925,635
Total Liabilities	<u>\$ 892,937</u>	<u>254,739</u>	<u>222,041</u>	<u>925,635</u>
DEFERRED INFLOWS OF RESOURCES				
Total Liabilities and Deferred Inflows of Resources	<u>\$ 892,937</u>	<u>254,739</u>	<u>222,041</u>	<u>925,635</u>
Tax Assessor-Collector Fund				
ASSETS				
Cash and investments	\$ 6,601,281	80,770,365	82,478,827	4,892,819
Total Assets	<u>\$ 6,601,281</u>	<u>80,770,365</u>	<u>82,478,827</u>	<u>4,892,819</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Assets and Deferred Outflows of Resources	<u>\$ 6,601,281</u>	<u>80,770,365</u>	<u>82,478,827</u>	<u>4,892,819</u>
LIABILITIES				
Accounts payable	\$ 117,382	34,747	21,542	130,587
Due to other governments	6,483,899	80,770,365	82,492,032	4,762,232
Total Liabilities	<u>\$ 6,601,281</u>	<u>80,770,365</u>	<u>82,513,574</u>	<u>4,892,819</u>
DEFERRED INFLOWS OF RESOURCES				
Total Liabilities and Deferred Inflows of Resources	<u>\$ 6,601,281</u>	<u>80,770,365</u>	<u>82,513,574</u>	<u>4,892,819</u>
Community Corrections				
ASSETS				
Cash and investments	\$ 999,463	3,445,530	3,449,268	995,725
Other receivables	11,390	133,375	135,364	9,401
Total Assets	<u>\$ 1,010,853</u>	<u>3,578,905</u>	<u>3,584,632</u>	<u>1,005,126</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Assets and Deferred Outflows of Resources	<u>\$ 1,010,853</u>	<u>3,578,905</u>	<u>3,584,632</u>	<u>1,005,126</u>
LIABILITIES				
Accounts payable	\$ 95,249	5,574,120	5,648,871	20,498
Refunds payable and others	433,234	1,064,319	996,290	501,263
Due to other governments	482,370	2,325,205	2,324,210	483,365
Total Liabilities	<u>\$ 1,010,853</u>	<u>8,963,644</u>	<u>8,969,371</u>	<u>1,005,126</u>
DEFERRED INFLOWS OF RESOURCES				
Total Liabilities and Deferred Inflows of Resources	<u>\$ 1,010,853</u>	<u>8,963,644</u>	<u>8,969,371</u>	<u>1,005,126</u>

Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2014

	Balance October 1, 2013	Additions	Deductions	Balance September 30, 2014
Webb County - City of Laredo RMA				
ASSETS				
Other receivables	\$ -	1,362,457	-	1,362,457
Total Assets	\$ -	1,362,457	-	1,362,457
DEFERRED OUTFLOWS OF RESOURCES				
Total Assets and Deferred Outflows of Resources	\$ -	1,362,457	-	1,362,457
LIABILITIES				
Due to other governments	\$ -	1,362,457	-	1,362,457
Total Liabilities	\$ -	1,362,457	-	1,362,457
DEFERRED INFLOWS OF RESOURCES				
Total Liabilities and Deferred Inflows of Resources	\$ -	1,362,457	-	1,362,457
Unclaimed Money Fund				
ASSETS				
Other receivables	\$ 11,865	40,907	-	52,772
Total Assets	\$ 11,865	40,907	-	52,772
DEFERRED OUTFLOWS OF RESOURCES				
Total Assets and Deferred Outflows of Resources	\$ 11,865	40,907	-	52,772
LIABILITIES				
Refunds payable and others	\$ 11,865	40,907	-	52,772
Total Liabilities	\$ 11,865	40,907	-	52,772
DEFERRED INFLOWS OF RESOURCES				
Total Liabilities and Deferred Inflows of Resources	\$ 11,865	40,907	-	52,772
Total All Agency Funds				
ASSETS				
Cash and investments	\$ 18,044,926	98,254,552	97,745,983	18,553,495
Other receivables	589,552	1,538,429	135,364	1,992,617
Total Assets	\$ 18,634,478	99,792,981	97,881,347	20,546,112
DEFERRED OUTFLOWS OF RESOURCES				
Total Assets and Deferred Outflows of Resources	\$ 18,634,478	99,792,981	97,881,347	20,546,112
LIABILITIES				
Accounts payable	\$ 215,027	5,608,869	5,670,414	153,482
Due to other governments	6,966,269	84,458,027	84,816,242	6,608,054
Refunds payable and others	11,453,182	15,145,572	12,814,178	13,784,576
Total Liabilities	\$ 18,634,478	105,212,468	103,300,834	20,546,112
DEFERRED INFLOWS OF RESOURCES				
Total Liabilities and Deferred Inflows of Resources	\$ 18,634,478	105,212,468	103,300,834	20,546,112

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules By Source
September 30, 2014 and 2013

	2014	2013
Capital Assets:		
Land and improvements	\$ 8,712,827	8,712,827
Infrastructure and Infrastructure in Progress	114,988,813	113,557,216
Buildings	103,569,998	103,161,469
Furniture, Fixtures & Equipment	51,703,809	48,620,082
Construction In Progress	4,423,715	4,248,150
Total Capital Assets	\$ 283,399,161	278,299,745
Investment In Capital Assets From:		
Capital Projects Grants	\$ 74,120,214	71,089,467
Capitalized Interest	1,075,926	1,075,926
Certificate of Obligations	128,606,451	127,794,513
Special Revenue Fund Revenues	13,844,977	13,658,770
Forfeitures	3,855,249	3,501,721
Federal Revenue	1,742,223	1,742,223
General Fund Revenues	9,117,053	8,400,058
Road and Bridge Fund Revenues	48,144,545	48,144,545
Trust Fund Receipts	261,500	261,500
Donated Property	2,631,023	2,631,023
Total Investment In Capital Assets	\$ 283,399,161	278,299,745

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, 2014

	Infrastructure and Infrastructure		Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
	Land	In Progress				
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				339,000		339,000
Central Appraisal				10,184		10,184
Chiller Plant Project			37,397	448,774		486,171
Commissioners Court				478,739		478,739
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		11,826	161,237
Economic Development				26,227		26,227
Elections Administrator				233,115		233,115
General Operations				172,009		172,009
Information Technology				2,043,509		2,043,509
Public Information Officer				42,746		42,746
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				865,877		865,877
Tax Office Renovation			326,115			326,115
Texas Parks and Wildlife Office Building			451,373			451,373
Tex-Mex Purchase	431,622		1,136,801			1,568,423
Vehicle & Heavy Equipment Maintenance				6,244		6,244
Webb County Courthouse			408,181	347,343		755,524
Webb County Courthouse Mold Remediation			356,137			356,137
Webb County Courthouse Renovation			4,026,116	305,064		4,331,180
Webb County Courthouse Re-roofing			119,204			119,204
Webb County Title & Abstract			1,360,205			1,360,205
Total General Government	<u>2,600,288</u>		<u>22,502,567</u>	<u>8,955,714</u>	<u>11,826</u>	<u>34,070,394</u>
Justice System						
49th District Court				402,349		402,349
111th District Court				155,674		155,674
341st District court				189,191		189,191
406th District Court				78,253		78,253
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				421,381		421,381
County Clerk				756,354		756,354
County Clerk Rec Management & Preservation				6,869		6,869
County Court at Law #1				58,683		58,683
County Court at Law #2				48,463		48,463
Delinquent Task Force				120		120
District Attorney				196,067		196,067

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2014

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Justice System (continued)						
District Attorney Equitable Sharing				17,425		17,425
District Attorney Forfeiture Fund			92,473	441,628		534,101
District Attorney Hot Checks				3,933		3,933
District Clerk				848,372		848,372
District Clerk Central Jury Room				156,792		156,792
DPS Ticket Import Program				27,600		27,600
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, Pl 1 & 2			1,078,996			1,078,996
Justice of the Peace Pct 1 Pl 1				37,348		37,348
Justice of the Peace Pct 1 Pl 2				34,483		34,483
Justice of the Peace Pct 2 Pl 1			109,934	27,622		137,556
Justice of the Peace Pct 3			33,296	16,474		49,770
Justice of the Peace Pct 4			892,192	183,585	60,085	1,135,863
Juvenile Justice Center			83,728	223,945		307,672
Juvenile Youth Village			13,250,774	703,656	2,160,736	16,115,167
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	1,025,013		20,296,387
Webb County Justice Center 5th Floor Remodeling			544,464			544,464
Women's Legal Advocate				2,391		2,391
Total Justice System	<u>1,103,614</u>	<u>487,056</u>	<u>34,519,690</u>	<u>6,707,272</u>	<u>2,220,822</u>	<u>45,038,454</u>
Public Safety						
911 Computerization Costs				694,295		694,295
Border Security Equipment & Tec				460,185		460,185
Ballistic Testing Equipment				141,548		141,548
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				552,312		552,312
Constable Pct 2				241,426		241,426
Constable Pct 3				78,407		78,407
Constable Pct 4				376,572		376,572
COPS Technology Program				31,500		31,500
County Morgue			1,048,773	194,675		1,243,451
Criminal Justice Information System - Sheriff				206,084		206,084
District Attorney Forfeiture Fund				870,033		870,033
Fire Station and Administration Building					22,025	22,025
Fire Suppression and EMS				1,766,490		1,766,490
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	115,614		1,755,987
Live Scan Electronic Arrest				57,414		57,414
Local Law Enforcement Block				88,404		88,404

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2014

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Public Safety (continued)						
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				4,093,627		4,093,627
Performance Reward Program				520,923		520,923
Planning & Physical Dept				92,333		92,333
Radio Tower Land Purchase	36,129			174,565		210,694
South Communication Tower		646,649		149,193		795,841
Sheriff				2,967,614		2,967,614
Sheriff Forfeiture State and Federal Funds		432,553		1,671,381		2,103,934
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	<u>259,946</u>	<u>1,079,201</u>	<u>2,689,391</u>	<u>18,238,610</u>	<u>22,025</u>	<u>22,289,176</u>
Corrections and Rehabilitation						
Adult Probation						
CRTC	289,674		213,964			503,638
Jail	908,380		11,727,992	635,279		13,271,651
Jail Renovation			928,881		694,898	1,623,779
Juvenile Center Improvements			1,389,372	45,743		1,435,115
Juvenile Detention Center					125,937	125,937
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						
Texas Juvenile Probation				95,045		95,045
Total Corrections and Rehabilitation	<u>1,373,587</u>		<u>16,084,003</u>	<u>987,755</u>	<u>820,835</u>	<u>19,266,180</u>
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	310,599			179,431		490,030
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	829,625		1,202,459
HUD Neighborhood Initiatives				24,608		24,608
Indigent Health Care				70,772		70,772
Meals on Wheels				104,033		104,033
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
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	<u>410,539</u>		<u>4,070,418</u>	<u>5,049,249</u>	<u>7,850</u>	<u>9,538,056</u>

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2014

	Infrastructure and Infrastructure		Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
	Land	In Progress				
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
Bruni Community Center Kitchen Expansion			118,200			118,200
Carpenter Barn			38,337			38,337
Casa Blanca Golf Course Fully Depreciated Equipment				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				128,500		128,500
EDA Olympic Swimming Pool			541,629			541,629
El Cenizo Computer Capaci				9,462		9,462
El Cenizo Library					13,061	13,061
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	1,322,797	1,346,456
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
La Presa Community Center			680,864			680,864
La Presa Park Athletic Improvement and Play					4,500	4,500
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

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2014

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Community and Economic Development (continued)						
Larga Vista Center			317,060			317,060
Larga Vista Expansion			162,129			162,129
Larga Vista Library			157,861			157,861
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			242,468			242,468
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			766,648			766,648
Oilton Bruni Mirando Civic Center			566,057	9,908		575,965
Open Pavilion			199,539			199,539
Park Development Pct 4			19,084			19,084
Park Maintenance General			24,593	224,034		248,627
Pavilion BBQ Cover			19,729			19,729
Pefitas 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		163,631
Quad City Fire Station Ph I & Renovation Ph II & III			679,010			679,010
Rehabilitate existing picnic sites & improvements			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			125,880
Rio Bravo Community Park			549,197			549,197
Rio Bravo South Activity Center			548,594			548,594
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			984,577			984,577
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 Center			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

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2014

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Community and Economic Development (continued)						
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>21,405,998</u>	<u>3,430,483</u>	<u>1,340,357</u>	<u>27,566,460</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	700					700
Community Development Project 716235	25,000					25,000
County Engineering				183,555		183,555
Detention Center Waterline				217,826		217,826
El Aguila Rural Transportation			30,165	387,555		417,720
Facilities/Waterlines			123,100			123,100
Fire Protection Facilities			119,515			119,515
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			200,222
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	64,001	3,011,075		3,698,871
Road & Bridge Motor Pool			696,840			696,840
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						
Total Facilities and Other Improvements	<u>238,035</u>	<u>664,235</u>	<u>2,297,932</u>	<u>8,334,726</u>		<u>11,534,928</u>
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

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2014

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Water and Sewer Lines (continued)						
Sewerline Larga Vista Subdivision Contract 703155		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 703155		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		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
Cuatro Vientos Road Project		279,634				279,634
Drainage Improvements Mangana-Hein		33,337				33,337
Drainage-Contract 703110		296,178				296,178
EDA Matching For Extension County/City Interlocal		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 Interlocal		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 Sewer Improvements		335,379				335,379
Mirando Water Well		199,084				199,084
North Communication Tower		331,902				331,902
Oilton Elevated Tank		436,062				436,062
Old Milwaukee Paving & Storm Drainage		313,985				313,985
Old Water Plant Demolition No. 11		863,978				863,978
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		1,034,016				1,034,016
Road Improvements Mangana-Hein Road		152,378				152,378
ROW Acq-Centenarios, Arcos, Fresnos, Nopalitos, & Mesquit		73,585				73,585
ROW Acquisition	850,245					850,245
SECO solar & wind power system		57,576				57,576
Self Help Ctr Drainage Improvements-Contract 718003		96,999				96,999

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2014

	Infrastructure and Infrastructure		Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
	Land	In Progress				
Infrastructure and Environmental Services						
Infrastructure (continued)						
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.		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 Peñitas 2nd call		1,111,959				1,111,959
TXDot Peñitas 3rd call		1,194,603				1,194,603
TXDot Ranchitos 359		392,035				392,035
TXDot Rio Bravo Annex		629,735				629,735
TXDot Rio Bravo Drainage & Paving		3,175,837				3,175,837
TXDot San Carlos I & II		1,518,892				1,518,892
TXDot Tanquecitos 1 & 2		2,179,159				2,179,159
Upgrade Soil Roads Peñitas West Contract 717831		331,402				331,402
Water Line Replacement WA #2		410,991				410,991
Water Wells Bruni, Mirando, Oilton, & Sta. Teresita		696,003				696,003
Wormser Road Project County/City Interlocal		104,436				104,436
Total Infrastructure	1,378,197	56,115,780				57,493,976

Infrastructure and Environmental Services

Infrastructure in Progress

BCAP San Carlos 1 & 2						
Bruni Arsenic Removal Water System		6,790				6,790
Bruni Paving Design Project		47,500				47,500
EDA08-88-04040 Rail Bypass		294,000				294,000
La Presa Colonia Project		114,538				114,538
La Presa Subdivision		46,100				46,100
Loop 20 Extension Project		210,809				210,809
Loop 20 Stimulus Project		3,296,074				3,296,074
Mirando Paving Project-Storm Water Drainage		51,961				51,961
ORCA Vela Tract Water & Sewer Service		41,000				41,000
Puente de la Unidad International Bridge		3,486,115				3,486,115
Railroad Bridge #1		673,431				673,431
Reconstruction Raise and Repair Water & Waste Water		760,796				760,796
Remove and Replace 2 New Leopoid Filters		369,750				369,750
Sewerline w/manholes-Contract 720155		78,200				78,200

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2014

	Infrastructure and Infrastructure		Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
	Land	In Progress				
Infrastructure and Environmental Services						
Infrastructure in Progress (continued)						
TXDot San Carlos I & II						
Total Infrastructure in Progress		9,477,064				9,477,064
Bridges						
Aguilares Rd: Timber Stringer at Agua Azul Crk		16,934				16,934
Alamo Rd: Timber Stringer at Br of Jaboncillo Crk		53,106				53,106
Callaghan Rd: Timber Stringer at Br of Carrizitos Crk		11,595				11,595
Callaghan Rd: Timber Stringer at Br of Carrizitos Crk		9,783				9,783
Callaghan Rd: Timber Stringer at Br of Carrizitos Crk		18,446				18,446
Callaghan Rd: Timber Stringer at Br of Carrizitos Crk		9,077				9,077
Callaghan Rd: Timber Stringer at Br of Carrizitos Crk		11,693				11,693
Callaghan Rd: Timber Stringer at Br of Carrizitos Crk		144,223				144,223
Callaghan Rd: Timber Stringer at Br of Carrizitos Crk		12,603				12,603
Callaghan Rd: Timber Stringer at Br of Venado Crk		8,928				8,928
Callaghan Rd: Timber Stringer at Carrizitos Crk		18,950				18,950
Callaghan Rd: Timber Stringer at Becerra Crk		12,778				12,778
Eistetetter Rd: Timber Stringer at Dolores Crk Relief		7,315				7,315
Eistetetter Rd: Timber Stringer at Br of Dolores Crk		7,315				7,315
Eistetetter Rd: Timber Stringer at Dolores Crk		142,666				142,666
Espejo-Gates Rd: Steel Girder at Velenzuela Crk		7,032				7,032
Espejo-Gates Rd: Steel Girder at Velenzuela Crk Relief		5,224				5,224
Espejo-Gates Rd: Timber Stringer at Canyon Crk		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 Crk		13,117				13,117
La Martinera Rd: Timber Stringer at Dolores Crk		32,780				32,780
La Martinera Rd: Culvert at Br of Jaboncillo Crk		70,004				70,004
Las Tiendas Rd: Timber Stringer at Br of Santa Isabel Crk		7,837				7,837
Las Tiendas Rd: Timber Stringer at Br of Santa Isabel Crk		10,483				10,483
Las Tiendas Rd: Timber Stringer at Br of Tejones Crk		14,529				14,529
Las Tiendas Rd: Timber Stringer at Palito Blanco Arroyo		8,712				8,712
Las Tiendas Rd: Timber Stringer at Tejones Crk		9,505				9,505
Lincoln Rd: Timber Stringer at Br of Salado Crk		12,708				12,708
Lincoln Rd: Steel Girder at Becerra Crk		13,663				13,663
Lincoln Rd: Steel Girder at Salado Crk		15,743				15,743
Mangana Hein Rd: Culvert at Br of Becerra Crk		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 Crk		9,298				9,298
Mines Rd: Timber Stringer at Br of Espada Crk		26,182				26,182
Mines Rd: Timber Stringer at Br of Espada Crk		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 Rd: Culvert at Branch of Espada Creek		106,641				106,641
Mines Rd: Culvert at Branch of Espada Creek		76,648				76,648
Mines Rd: 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 Crk		53,084				53,084
Raices Rd: Timber Stringer at Mesteno Creek		18,214				18,214
Rubios Rd: Timber Stringer at San Juanito Crk		100,051				100,051
San Ignacio Rd: Culvert at Chacon Creek		122,808				122,808
Wright Road: Timber Stringer at Tejones Crk		12,885				12,885
Total Bridges		2,186,762				2,186,762 (continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2014

	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, 2014

	Infrastructure and Infrastructure		Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
	Land	In Progress				
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		27,122,498				27,122,498
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		984,819				984,819
Dam						
Lake Casa Blanca Dam		3,888,325				3,888,325
Total Dams		3,888,325				3,888,325
Cattle Guards						
31 County Roads		71,968				71,968
Total Cattle Guards		71,968				71,968
Culverts						
34 County Roads		33,410				33,410
Total Culverts		33,410				33,410
Total Infrastructure and Environmental Service	1,616,232	113,381,555	2,297,932	8,334,726		125,630,444
Total Governmental Funds Capital Assets	8,712,827	114,988,813	103,569,998	51,703,809	4,423,715	283,399,161

(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, 2014

	Capital and Infrastructure Assets At 9/30/13	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/14
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	301,858	37,142			339,000
Central Appraisal	10,184				10,184
Chiller Plant Project	301,297	184,874			486,171
Commissioners Court	464,309	14,430			478,739
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	161,237				161,237
Economic Development		26,227			26,227
Elections Administrator	233,115				233,115
General Operations	172,009				172,009
Information Technology	1,416,440	627,069			2,043,509
Public Information Officer	23,123	19,623			42,746
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	723,839				723,839
Risk Management	125,415				125,415
Tax Assessor Collector	865,877				865,877
Tax Office Renovation	326,115				326,115
Texas Parks and Wildlife Office Building	451,373				451,373
Tex-Mex Purchase	1,568,423				1,568,423
Vehicle & Heavy Equipment Maintenance	6,244				6,244
Webb County Courthouse	755,524				755,524
Webb County Courthouse Mold Remediation	356,137				356,137
Webb County Courthouse Renovation	4,331,180				4,331,180
Webb County Courthouse Re-roofing	119,204				119,204
Webb County Title & Abstract	1,360,205				1,360,205
Total General Government	33,161,029	909,365			34,070,394
Justice System					
49th District Court	402,349				402,349
111th District Court	155,674				155,674
341st District court	189,191				189,191
406th District Court	78,253				78,253
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	289,094	132,286			421,381
County Clerk	276,528	479,826			756,354
County Clerk Rec Management & Preservation	6,869				6,869
County Court at Law #1	58,683				58,683
County Court at Law #2	48,463				48,463
Delinquent Task Force	120				120
District Attorney	196,067				196,067

(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, 2014

	Capital and Infrastructure Assets At 9/30/13	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/14
Justice System (continued)					
District Attorney Equitable Sharing	17,425				17,425
District Attorney Forfeiture Fund	247,121	286,980			534,101
District Attorney Hot Checks	3,933				3,933
District Clerk	431,841	416,531			848,372
District Clerk Central Jury Room	156,792				156,792
DPS Ticket Import Program	27,600				27,600
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, Pl 1 & 2	1,078,996				1,078,996
Justice of the Peace Pct 1 Pl 1	37,348				37,348
Justice of the Peace Pct 1 Pl 2	34,483				34,483
Justice of the Peace Pct 2 Pl 1	137,556				137,556
Justice of the Peace Pct 3	49,770				49,770
Justice of the Peace Pct 4	1,111,355	24,508			1,135,863
Juvenile Justice Center	307,672				307,672
Juvenile Youth Village	15,572,594	542,573			16,115,167
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	20,296,387				20,296,387
Webb County Justice Center 5th Floor Remodeling	544,464				544,464
Women's Legal Advocate	2,391				2,391
Total Justice System	43,155,750	1,882,704			45,038,454
Public Safety					
911 Computerization Costs	694,295				694,295
Border Security Equipment & Tec	460,185				460,185
Ballistic Testing Equipment		141,548			141,548
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	497,311	55,001			552,312
Constable Pct 2	183,866	57,560			241,426
Constable Pct 3	71,231	7,176			78,407
Constable Pct 4	265,117	111,456			376,572
COPS Technology Program	31,500				31,500
County Morgue	1,237,402	6,048			1,243,450
Criminal Justice Information System - Sheriff	139,536	66,548			206,084
District Attorney Forfeiture Fund	870,033				870,033
Fire Station and Administration Building		22,025			22,025
Fire Suppression and EMS	1,023,880	742,610			1,766,490
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	1,747,153	8,835			1,755,987
Live Scan Electronic Arrest	57,414				57,414
Local Law Enforcement Block	88,404				88,404

(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, 2014

	Capital and Infrastructure Assets At 9/30/13	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/14
Public Safety (continued)					
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	4,093,627				4,093,627
Performance Reward Program	520,923				520,923
Planning & Physical Dept	92,333				92,333
Radio Tower Land Purchase	210,694				210,694
South Communication Tower	795,841				795,841
Sheriff	3,184,076	561,400	777,863		2,967,613
Sheriff Forfeiture State and Federal Funds	2,103,934				2,103,934
Sheriff's Substation	259,663				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	21,286,831	1,780,207	777,863		22,289,175
Corrections and Rehabilitation					
Adult Probation					
CRTC	901,000		397,362		503,638
Jail	13,392,589	104,823	225,761		13,271,651
Jail Renovation	1,544,800	78,980			1,623,779
Juvenile Center Improvements	1,435,115				1,435,115
Juvenile Detention Center		125,937			125,937
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	62,166		62,166		
Texas Juvenile Probation	95,045				95,045
Total Corrections and Rehabilitation	19,641,729	309,740	685,289		19,266,180
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	631,821		141,791		490,030
Emergency Management Systems	2,098				2,098
Emergency Medical Service Local Project	69,250				69,250
Extension Agent	41,387				41,387
Headstart	1,202,459				1,202,459
HUD Neighborhood Initiatives	24,608				24,608
Indigent Health Care		70,772			70,772
Meals on Wheels	104,033				104,033
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
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	9,609,075	70,772	141,791		9,538,056

(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, 2014

	Capital and Infrastructure Assets At 9/30/13	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/14
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
Bruni Community Center Kitchen Expansion	110,840	7,360			118,200
Carpenter Barn	38,337				38,337
Casa Blanca Golf Course Fully Depreciated Equip	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	115,435			128,500
EDA Olympic Swimming Pool	541,629				541,629
El Cenizo Computer Capaci	9,462				9,462
El Cenizo Library	13,061				13,061
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	1,206,265	140,191			1,346,456
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
La Presa Community Center	680,864				680,864
La Presa Park Athletic Improvement and Play	4,500				4,500
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

(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, 2014

	Capital and Infrastructure Assets At 9/30/13	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/14
Community and Economic Development (continued)					
Larga Vista Center	317,060				317,060
Larga Vista Expansion	162,129				162,129
Larga Vista Library	157,861				157,861
LIFE Downs Admin. Building/Stage Canopy/Sale	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	242,468				242,468
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	766,648				766,648
Oilton Bruni Mirando Civic Center	575,965				575,965
Open Pavilion	199,539				199,539
Park Development Pct 4	19,084				19,084
Park Maintenance General	248,627				248,627
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				163,631
Quad City Fire Station Ph I & Renovation Ph II &	679,010				679,010
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	125,880				125,880
Rio Bravo Community Park	549,197				549,197
Rio Bravo South Activity Center	548,594				548,594
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	984,577				984,577
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 Center	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

(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, 2014

	Capital and Infrastructure Assets At 9/30/13	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/14
Community and Economic Development (continued)					
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	27,303,474	262,986			27,566,460
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	700				700
Community Development Project 716235	25,000				25,000
County Engineering	156,730	26,825			183,555
Detention Center Waterline	217,826				217,826
El Aguila Rural Transportation	387,555	30,165			417,720
Facilities/Waterlines	123,100				123,100
Fire Protection Facilities	119,515				119,515
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	200,222				200,222
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	56,447				56,447
Rio Bravo Capital Project	25,266				25,266
Rio Bravo Drainage Contract	6,375				6,375
Road & Bridge	3,698,871				3,698,871
Road & Bridge Motor Pool	696,840				696,840
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					
Total Facilities and Other Improvements	11,477,938	56,990			11,534,928
Infrastructure and Environmental Services					
Water and Sewer Lines					
Facilities/Waterlines Bruni/Oilton Contract 702134	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

(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, 2014

	Capital and Infrastructure Assets At 9/30/13	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/14
Infrastructure and Environmental Services					
Water and Sewer Lines (continued)					
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	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
Cuatro Vientos Road Project	279,634				279,634
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 Interlo	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 Sewer Improvements	335,379				335,379
Mirando Water Well	199,084				199,084
North Communication Tower	331,902				331,902
Oilton Elevated Tank	436,062				436,062
Old Milwaukee Paving & Storm Drainage	313,985				313,985
Old Water Plant Demolition No. 11	863,978				863,978
ORCA Vela Tract Water & Sewer Service	444,777				444,777
Pefitas 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	1,067,508				1,067,508
Rio Grande Intake Pump Station & Reservoir Imp	534,643				534,643
Road Improvements	1,034,016				1,034,016
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
SECO solar & wind power system	57,576				57,576
Self Help Ctr Drainage Improvements-Contract 71	96,999				96,999

(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, 2014

	Capital and Infrastructure Assets At 9/30/13	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/14
Infrastructure and Environmental Services					
Infrastructure (continued)					
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 70039	189,817				189,817
Street Improvement Mirando City-Contract 70831	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 Peñitas 2nd call	1,111,959				1,111,959
TXDot Peñitas 3rd call	1,194,603				1,194,603
TXDot Ranchitos 359	392,035				392,035
TXDot Rio Bravo Annex	629,735				629,735
TXDot Rio Bravo Drainage & Paving	3,175,837				3,175,837
TXDot San Carlos I & II		994,785		524,107	1,518,892
TXDot Tanquecitos 1 & 2	2,179,159				2,179,159
Upgrade Soil Roads Peñitas West Contract 71783	331,402				331,402
Water Line Replacement WA #2	410,991				410,991
Water Wells Bruni, Mirando, Oilton, & Sta. Teresi	696,003				696,003
Wormser Road Project County/City Interlocal	104,436				104,436
Total Infrastructure	55,975,084	994,785		524,107	57,493,976
Infrastructure and Environmental Services					
Infrastructure in Progress					
BCAP San Carlos 1 & 2	275,811			(275,811)	
Bruni Arsenic Removal Water System		6,790			6,790
Bruni Paving Design Project	47,500				47,500
EDA08-88-04040 Rail Bypass	294,000				294,000
La Presa Colonia Project	114,538				114,538
La Presa Subdivision		46,100			46,100
Loop 20 Extension Project		210,809			210,809
Loop 20 Stimulus Project	3,163,798	132,276			3,296,074
Mirando Paving Project-Storm Water Drainage	51,961				51,961
ORCA Vela Tract Water & Sewer Service	41,000				41,000
Puente de la Unidad International Bridge	3,486,115				3,486,115
Railroad Bridge #1	673,431				673,431
Reconstruction Raise and Repair Water & Waste	719,960	40,836			760,796
Remove and Replace 2 New Leopoid Filters	369,750				369,750
Sewerline w/manholes-Contract 720155	78,200				78,200

(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, 2014

	Capital and Infrastructure Assets At 9/30/13	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/14
Infrastructure and Environmental Services					
Infrastructure in Progress (continued)					
TXDot San Carlos I & II	248,296			(248,296)	
Total Infrastructure in Progress	<u>9,564,360</u>	<u>436,811</u>		<u>(524,107)</u>	<u>9,477,064</u>
Bridges					
Aguilares Rd: Timber Stringer at Agua Azul Crk	16,934				16,934
Alamo Rd: Timber Stringer at Br of Jaboncillo Crk	53,106				53,106
Callaghan Rd: Timber Stringer at Br of Carrizitos	11,595				11,595
Callaghan Rd: Timber Stringer at Br of Carrizitos	9,783				9,783
Callaghan Rd: Timber Stringer at Br of Carrizitos	18,446				18,446
Callaghan Rd: Timber Stringer at Br of Carrizitos	9,077				9,077
Callaghan Rd: Timber Stringer at Br of Carrizitos	11,693				11,693
Callaghan Rd: Timber Stringer at Br of Carrizitos	144,223				144,223
Callaghan Rd: Timber Stringer at Br of Carrizitos	12,603				12,603
Callaghan Rd: Timber Stringer at Br of Venado Crk	8,928				8,928
Callaghan Rd: Timber Stringer at Carrizitos Crk	18,950				18,950
Callaghan Rd: Timber Stringer at Becerra Crk	12,778				12,778
Eistetter Rd: Timber Stringer at Dolores Crk Relief	7,315				7,315
Eistetter Rd: Timber Stringer at Br of Dolores Crk	7,315				7,315
Eistetter Rd: Timber Stringer at Dolores Crk	142,666				142,666
Espejo-Gates Rd: Steel Girder at Venzuela Crk	7,032				7,032
Espejo-Gates Rd: Steel Girder at Venzuela Crk R	5,224				5,224
Espejo-Gates Rd: Timber Stringer at Canyon Crk	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 Ju	12,674				12,674
La Martinera Rd: Timber Stringer at Br of Venado	13,117				13,117
La Martinera Rd: Timber Stringer at Dolores Crk	32,780				32,780
La Martinera Rd: Culvert at Br of Jaboncillo Crk	70,004				70,004
Las Tiendas Rd: Timber Stringer at Br of Santa Is	7,837				7,837
Las Tiendas Rd: Timber Stringer at Br of Santa Is	10,483				10,483
Las Tiendas Rd: Timber Stringer at Br of Tejones	14,529				14,529
Las Tiendas Rd: Timber Stringer at Palito Blanco	8,712				8,712
Las Tiendas Rd: Timber Stringer at Tejones Crk	9,505				9,505
Lincoln Rd: Timber Stringer at Br of Salado Crk	12,708				12,708
Lincoln Rd: Steel Girder at Becerra Crk	13,663				13,663
Lincoln Rd: Steel Girder at Salado Crk	15,743				15,743
Mangana Hein Rd: Culvert at Br of Becerra Crk	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 Crk	26,182				26,182
Mines Rd: Timber Stringer at Br of Espada Crk	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 Rd: Culvert at Branch of Espada Creek	106,641				106,641
Mines Rd: Culvert at Branch of Espada Creek	76,648				76,648
Mines Rd: 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 Crk	53,084				53,084
Raices Rd: Timber Stringer at Mesteno Creek	18,214				18,214
Rubios Rd: Timber Stringer at San Juanito Crk	100,051				100,051
San Ignacio Rd: Culvert at Chacon Creek	122,808				122,808
Wright Road: Timber Stringer at Tejones Crk	12,885				12,885
Total Bridges	<u>2,186,762</u>				<u>2,186,762</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, 2014

	Capital and Infrastructure Assets At 9/30/13	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/14
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 of Changes By Function and Activity
Fiscal Year Ended September 30, 2014

	Capital and Infrastructure Assets At 9/30/13	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/14
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	3,888,325				3,888,325
Total Dams	<u>3,888,325</u>				<u>3,888,325</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>124,141,858</u>	<u>1,488,586</u>			<u>125,630,444</u>
Total Governmental Funds Capital Assets	<u>278,299,745</u>	<u>6,704,358</u>	<u>1,604,944</u>	<u>-</u>	<u>283,399,161</u>

(concluded)

STATISTICAL SECTION

This part of the Webb County, Texas statistical's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the county's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends	278
<i>These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.</i>	
Revenue Capacity	283
<i>These schedules contain information to help the reader assess the county's most significant local revenue source, the property tax.</i>	
Debt Capacity	287
<i>These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	292
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place.</i>	
Operating Information	294
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The county implemented GASB Statement 34 in 2002; schedules presenting government-wide information beginning in that year.

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental Activities										
Net investment in capital assets	\$ 41,560,728	\$ 38,299,037	\$ 53,210,956	\$ 58,808,268	\$ 65,271,102	\$ 74,261,362	\$ 76,248,644	\$ 92,248,111	\$ 92,240,390	\$ 92,425,763
Restricted	24,910,759	32,891,275	26,825,485	24,716,158	19,107,614	15,269,483	18,706,937	10,223,131	11,503,341	31,853,708
Unrestricted	19,121,997	20,950,298	22,068,632	24,234,470	25,871,767	23,576,356	21,882,025	23,344,457	30,860,955	18,883,487
Total governmental activities net position	\$ 85,593,484	\$ 92,140,610	\$ 102,105,073	\$ 107,758,896	\$ 110,250,483	\$ 113,107,201	\$ 116,837,606	\$ 125,815,699	\$ 134,604,686	\$ 143,162,958
Business-type Activities										
Net investment in capital assets	\$ 176,889	\$ 3,618,563	\$ 4,785,698	\$ 5,139,928	\$ 7,144,647	\$ 7,463,878	\$ 7,732,863	\$ 7,825,613	\$ 7,983,666	\$ 8,795,418
Restricted	351,933	409,374	440,423	465,055	669,821	588,084	475,805	449,697	425,901	114,801
Unrestricted	(36,414)	(56,722)	99,743	(545,597)	(1,729,805)	(2,157,197)	(2,698,698)	(3,089,405)	(4,394,762)	(5,099,672)
Total business-type activities net position	\$ 492,408	\$ 3,971,215	\$ 5,325,864	\$ 5,059,386	\$ 6,084,663	\$ 5,894,765	\$ 5,509,970	\$ 5,185,905	\$ 4,014,805	\$ 3,810,547
Primary government										
Net investment in capital assets	\$ 41,737,617	\$ 41,917,600	\$ 57,996,654	\$ 63,948,196	\$ 72,415,749	\$ 81,725,240	\$ 83,981,507	\$ 100,073,724	\$ 100,224,056	\$ 101,221,181
Restricted	25,262,692	33,300,649	27,265,908	25,181,213	19,777,435	15,857,567	19,182,742	10,672,828	11,929,242	31,968,509
Unrestricted	19,085,583	20,893,576	22,168,375	23,688,873	24,141,962	21,419,159	19,183,327	20,255,052	26,466,193	13,783,815
Total primary government net position	\$ 86,085,892	\$ 96,111,825	\$ 107,430,937	\$ 112,818,282	\$ 116,335,146	\$ 119,001,966	\$ 122,347,576	\$ 131,001,604	\$ 138,619,491	\$ 146,973,505

Source: Webb County Financial Records

WEBB COUNTY, TEXAS
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2006	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
Governmental activities:										
General Government	\$ 15,830,470	\$ 17,296,207	\$ 18,549,088	\$ 18,796,914	\$ 19,529,349	\$ 18,948,868	\$ 20,033,431	\$ 21,584,137	\$ 21,325,783	\$ 21,729,086
Public Safety	9,947,515	10,935,866	12,788,004	15,465,583	14,718,686	16,125,721	18,190,180	20,736,475	20,098,365	22,426,626
Justice System	22,536,903	22,456,105	23,113,185	24,063,994	25,812,412	28,545,284	30,365,035	29,832,372	36,836,907	31,920,125
Health and Human Services	17,015,316	16,877,807	17,248,300	17,247,443	19,079,091	22,634,805	19,546,705	19,362,513	21,659,229	23,048,160
Infrastructure and Environmental	6,411,532	6,585,998	7,490,018	7,977,067	7,939,826	7,579,992	8,329,933	7,751,925	8,931,515	8,050,005
Correction and Rehabilitation	13,232,571	13,601,562	15,350,489	15,682,656	17,550,908	17,278,819	17,644,960	18,726,009	16,513,892	17,949,992
Community and Economic Development	2,230,306	2,798,769	2,225,553	3,293,474	3,185,279	3,646,297	2,825,041	3,320,203	3,546,943	4,058,091
Interest on long-term debt	3,107,381	3,198,673	3,540,440	3,317,538	3,084,044	2,892,291	2,720,552	2,667,951	2,982,351	2,898,331
Total governmental activities expenses	90,311,994	93,750,987	100,305,077	105,844,663	110,899,595	117,652,092	119,655,837	123,981,585	131,894,985	132,080,416
Business-type activities:										
Webb County Water Utility	1,393,392	1,736,292	1,955,990	2,296,751	2,261,606	2,267,954	2,309,817	2,302,722	2,373,514	2,633,116
Casa Blanca Golf Course	-	-	-	-	921,017	885,247	965,866	862,370	893,138	738,441
Total business-type activities expenses	1,393,392	1,736,292	1,955,990	2,296,751	3,182,623	3,153,201	3,275,683	3,265,092	3,266,652	3,371,557
Total primary government expenses	\$ 91,705,386	\$ 95,487,279	\$ 102,261,067	\$ 108,141,414	\$ 114,082,218	\$ 120,805,293	\$ 122,931,520	\$ 127,246,677	\$ 135,161,637	\$ 135,451,973
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 1,865,953	\$ 2,087,046	\$ 2,047,691	\$ 2,075,547	\$ 3,187,764	\$ 2,272,797	\$ 2,495,388	\$ 2,809,458	\$ 3,159,763	\$ 3,800,593
Public Safety	483,137	3,134,551	1,207,317	3,855,435	2,050,776	4,717,582	3,998,400	561,805	608,523	675,074
Justice System	5,160,264	4,660,414	3,207,518	3,220,321	4,211,504	4,298,777	4,529,738	4,896,781	12,044,412	3,475,417
Health and Human Services	-	238,969	296,884	423,388	102,359	34,567	3,874	8,270	11,336	28,028
Infrastructure and Environmental	4,363,782	4,235,115	4,630,919	4,803,492	4,375,586	3,923,133	4,134,804	4,648,827	3,989,487	3,996,796
Correction and Rehabilitation	611,765	126,668	60,894	25,795	5,033	127,230	27,428	29,015	31,750	20,753
Operation grants and contributions	25,379,296	25,210,288	24,633,216	25,640,352	25,354,360	32,770,275	29,628,345	36,334,631	35,466,810	36,580,609
Capital grants and contributions	10,683,665	6,076,953	2,605,997	2,037,104	2,298,073	1,916,664	2,723,063	3,990,560	302,043	994,785
Total governmental activities program revenues	48,547,862	45,770,004	38,690,436	42,081,434	41,585,455	50,061,025	47,541,040	53,279,447	55,614,124	49,572,055
Business-type activities:										
Charges for services:										
Webb County Water Utility	1,363,536	1,346,221	1,399,393	1,498,471	1,749,499	1,835,983	1,753,657	1,838,460	1,547,743	1,839,294
Casa Blanca Golf Course	-	-	-	-	685,272	651,090	644,864	627,038	410,276	350,541
Total business-type activities program revenues	1,363,536	1,346,221	1,399,393	1,498,471	2,434,771	2,487,073	2,398,521	2,465,498	1,958,019	2,189,835
Total primary government program revenues	\$ 49,911,398	\$ 47,116,225	\$ 40,089,829	\$ 43,579,905	\$ 44,020,226	\$ 52,548,098	\$ 49,939,561	\$ 55,744,945	\$ 57,572,143	\$ 51,761,890
Net (expense)/revenue	\$ (41,764,132)	\$ (47,980,983)	\$ (61,614,641)	\$ (63,763,229)	\$ (69,314,140)	\$ (67,591,067)	\$ (72,114,797)	\$ (70,702,138)	\$ (76,280,861)	\$ (82,508,361)
Governmental activities	(29,856)	(390,071)	(11,011)	(798,280)	(747,852)	(666,128)	(877,162)	(799,594)	(1,308,633)	(1,181,722)
Business-type activities	(41,793,988)	(48,371,054)	(61,625,652)	(64,561,509)	(70,081,992)	(68,257,195)	(72,991,959)	(71,501,732)	(77,589,494)	(83,690,083)
Total primary government net expense										
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes, levied for general purposes	\$ 32,727,988	\$ 36,116,290	\$ 44,138,959	\$ 45,145,606	\$ 50,006,144	\$ 48,775,967	\$ 50,269,312	\$ 53,876,744	\$ 57,732,293	\$ 63,095,824
Property taxes, levied for debt service	5,946,478	6,294,045	7,017,997	6,788,531	7,646,116	7,637,109	6,961,922	5,741,236	6,488,269	6,991,248
Hotel/Motel occupancy tax	394,955	500,761	480,210	469,252	388,876	414,277	616,619	592,473	602,264	601,009
Sales and miscellaneous tax	11,172,137	11,718,938	13,144,123	13,198,474	11,960,011	12,128,831	15,163,184	17,454,097	17,916,176	18,109,214
Unrestricted investment earnings	1,466,724	2,469,470	3,455,986	2,117,842	499,529	235,330	349,911	205,678	188,383	157,062
Miscellaneous	1,464,963	1,718,943	3,799,842	2,311,382	2,072,857	1,867,492	2,977,653	2,424,832	1,874,035	1,908,420
Special Item-Gain (loss) on sale of capital asset	-	-	-	(220,149)	-	-	-	-	2,834,000	-
Transfers	(80,000)	(166,414)	(282,260)	(469,743)	(2,331,794)	(474,950)	(491,550)	(475,000)	(475,000)	(916,353)
Total governmental activities	53,093,245	58,652,033	71,754,857	69,341,195	70,241,739	70,384,056	75,847,051	79,822,060	87,160,420	89,946,424
Business-type activities:										
Unrestricted investment earnings	59,509	58,978	47,478	54,618	11,165	1,281	816	528	433	154
Miscellaneous	-	-	-	7,440	-	-	-	-	-	60,960
Transfers	80,000	166,414	282,260	469,743	2,331,794	474,950	491,550	475,000	475,000	916,353
Total business-type activities	139,509	225,392	329,738	531,801	2,342,959	476,231	492,366	475,528	475,433	977,467
Total primary government	\$ 53,232,754	\$ 58,877,425	\$ 72,084,595	\$ 69,872,996	\$ 72,584,698	\$ 70,860,287	\$ 76,339,417	\$ 80,297,588	\$ 87,635,853	\$ 90,923,891
Change in Net Position										
Governmental activities	\$ 11,329,113	\$ 10,671,050	\$ 10,140,216	\$ 5,577,966	\$ 927,599	\$ 2,792,989	\$ 3,732,254	\$ 9,119,922	\$ 10,879,559	\$ 7,438,063
Business-type activities	109,653	(164,679)	318,727	(266,479)	1,595,107	(189,897)	(384,796)	(324,066)	(833,200)	(204,255)
Total primary government	\$ 11,438,766	\$ 10,506,371	\$ 10,458,943	\$ 5,311,487	\$ 2,522,706	\$ 2,603,092	\$ 3,347,458	\$ 8,795,856	\$ 10,046,359	\$ 7,233,808

Source: Webb County Financial Records

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Property taxes, levied for general purposes	\$ 32,727,988	\$ 36,116,290	\$ 44,138,959	\$ 45,145,606	\$ 50,006,144	\$ 48,775,967	\$ 50,269,312	\$ 53,878,744	\$ 57,732,293	63,095,824
Property taxes, levied for debt service	5,946,478	6,294,045	7,017,997	6,788,531	7,646,116	7,637,109	6,961,922	5,741,236	6,488,269	6,991,248
Hotel Motel occupancy tax	394,955	500,761	480,210	469,252	388,876	414,277	616,619	592,473	602,264	601,009
Sales and miscellaneous tax	11,172,137	11,718,938	13,144,123	13,198,474	11,960,011	12,128,831	15,163,184	17,454,097	17,916,176	18,109,214
Total Taxes	\$ 50,241,558	\$ 54,630,034	\$ 64,781,289	\$ 65,601,863	\$ 70,001,147	\$ 68,956,184	\$ 73,011,037	\$ 77,666,550	\$ 82,739,002	88,797,295

Source: Webb County Financial Records

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Fund										
Reserved	\$ 893,492	\$ 200,271	\$ 188,155	\$ 183,688	\$ 211,656					
Unreserved	9,209,024	11,731,590	11,937,403	12,427,059	12,819,406					
NonSpendable						\$ 617,021	\$ 258,401	\$ 376,582	\$ 281,563	\$ 298,831
Restricted						-	8,692	8,692	3,091,555	-
Committed						-	-	-	-	4,592,593
Assigned						1,384,216	3,457,339	1,900,198	1,127,677	1,851,067
Unassigned						10,836,836	9,187,125	11,465,393	13,022,451	14,007,784
Total general fund	\$ 10,102,516	\$ 11,931,861	\$ 12,125,558	\$ 12,610,747	\$ 13,031,062	\$ 12,838,073	\$ 12,911,557	\$ 13,750,865	\$ 17,523,246	\$ 20,750,275
All other governmental funds										
Reserved	\$ 27,873,477	\$ 24,080,205	\$ 33,059,300	\$ 26,620,148	\$ 23,868,548					
Unreserved, reported in:										
Special revenue funds	(745,139)	1,662,955	(432,211)	559,451	(1,126,561)					
Debt service funds	278,833	358,038	218,279	(459,215)	129,166					
Capital projects funds	(3,333,227)	6,311,934	(6,370,556)	(2,602,587)	(3,763,539)					
Other purposes										
NonSpendable						\$ 15,261	\$ 26,758	\$ 17,456	\$ -	\$ 10,846
Restricted						13,687,636	17,074,832	12,936,042	29,876,044	29,603,893
Committed						1,551,325	1,596,655	1,382,174	1,727,447	2,236,875
Assigned						-	-	-	27,950	2,094
Unassigned						-	-	-	(61,310)	(147,792)
Total all other governmental funds	\$ 24,073,944	\$ 32,413,132	\$ 26,474,812	\$ 24,117,797	\$ 19,107,614	\$ 15,254,222	\$ 18,698,245	\$ 14,335,672	\$ 31,570,131	\$ 31,705,916

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)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues										
Property Taxes	\$ 38,680,452	\$ 42,602,079	\$ 50,892,084	\$ 51,554,513	\$ 56,535,152	\$ 56,579,719	\$ 56,988,838	\$ 59,617,806	\$ 63,691,697	\$ 68,515,977
Sales and miscellaneous taxes	11,370,735	12,963,695	13,634,036	13,663,785	12,503,752	12,376,533	15,574,720	17,862,156	18,495,154	18,975,448
Fees and fines	2,588,700	4,716,143	3,111,677	5,940,378	3,848,766	5,968,540	5,749,751	2,804,166	2,807,158	2,259,807
Intergovernmental	32,681,476	28,342,298	24,156,839	23,951,278	24,284,319	30,866,455	28,162,181	36,541,421	31,317,047	33,817,371
Charges for services	6,963,601	7,839,634	8,114,493	8,087,445	8,913,026	7,856,131	8,147,044	8,702,816	8,844,727	9,745,491
Investments earnings	1,377,169	2,259,388	3,210,672	1,931,921	443,239	192,728	307,357	175,903	166,541	140,468
Miscellaneous	1,275,858	1,328,123	3,694,845	2,489,064	2,074,404	1,610,081	2,679,690	2,406,119	1,173,010	1,539,489
Grant matching	3,261,481	3,059,526	3,186,252	3,661,407	3,319,921	3,685,210	4,082,152	3,353,599	3,545,511	3,322,738
Total revenues	98,199,472	103,110,886	110,000,898	111,279,791	111,922,579	119,135,397	121,691,733	131,463,786	130,040,845	138,316,789
Expenditures										
General government	14,421,161	16,215,203	17,457,169	17,452,168	18,107,613	16,998,611	17,985,173	18,341,406	19,535,368	20,376,488
Public safety	9,873,737	10,599,609	12,216,432	14,899,950	13,916,789	14,637,195	17,036,650	18,857,626	18,591,416	20,008,963
Justice system	18,580,003	20,058,672	21,836,485	23,770,069	25,544,922	25,956,577	26,594,005	27,872,233	29,948,628	30,904,911
Health and human services	16,531,983	16,626,241	16,928,102	17,164,955	18,674,561	21,066,011	18,620,193	18,693,717	21,049,604	22,514,884
Infrastructure and environmental services	4,795,396	5,675,688	5,962,380	6,803,890	6,534,337	6,819,273	6,676,067	6,696,596	6,834,335	6,597,085
Correction and rehabilitation	12,469,715	13,289,776	15,070,883	15,571,285	15,920,904	16,514,996	16,653,857	17,743,611	15,816,101	16,913,141
Community and economic development	1,976,793	2,410,854	2,204,609	2,816,408	2,670,385	4,170,801	2,818,956	3,511,308	3,278,995	3,413,031
Debt service:										
Principal	3,382,913	3,617,237	4,085,374	4,567,088	4,903,717	4,990,210	4,186,585	4,193,075	4,642,990	5,232,501
Interest and other charges	3,110,590	3,301,728	3,461,165	2,913,361	3,010,416	2,824,413	2,634,158	2,655,815	2,249,843	2,810,746
Payment to escrow agent	202,066	-	-	436,629	-	-	-	-	-	-
Bond issuance costs	-	-	30,000	192,447	-	-	394,976	-	452,344	-
Capital outlay	17,311,305	12,880,148	17,950,046	12,278,391	6,744,812	9,898,351	11,062,509	14,865,130	6,898,642	7,145,711
Total expenditures	\$ 85,344,357	\$ 91,795,008	\$ 99,252,599	\$ 106,588,250	\$ 109,283,644	\$ 113,978,087	\$ 113,600,620	\$ 118,565,387	\$ 129,298,266	\$ 135,917,461
Excess (deficiency) of revenues over (under) expenditures	12,855,115	11,315,878	10,748,299	4,691,541	2,638,935	5,157,310	8,091,113	12,898,399	742,579	2,399,328
Other Financing Sources (Uses)										
Transfer in	5,438,940	2,034,902	6,981,872	2,679,280	1,565,014	6,287,546	2,024,259	4,305,544	3,560,807	2,990,379
Transfer out	(4,951,329)	(2,001,316)	(7,139,133)	(2,865,302)	(1,827,944)	(5,762,496)	(2,600,962)	(5,780,545)	(4,154,807)	(3,465,379)
Bonds issued:										
Refunding bonds issued	12,716,562	-	-	19,665,000	-	-	18,398,000	-	8,828,700	-
Long-term debt issued	-	11,684,974	1,680,000	1,125,000	-	-	6,406,714	-	16,888,766	-
Premium on bonds issued	776,633	-	-	-	-	-	1,649,513	-	1,085,201	-
Discount on bonds issued	-	(61,863)	-	-	-	-	-	-	(153,130)	-
Payments to refunded bond escrow agent	(13,240,188)	-	-	(15,011,513)	-	-	(19,454,380)	-	(9,248,674)	-
Capital leases	-	37,790	-	-	-	329,067	-	-	1,606,029	308,268
Proceeds of capital leases	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	57,355	9,489	6,620	8,920	220	5,420	17,465	4,900	97,360	19,260
Total other financing sources and uses	797,973	11,703,976	1,529,359	5,601,385	(262,710)	859,537	6,440,609	(1,470,101)	18,510,252	(147,472)
Special Items:										
Procees from sale of land	-	-	-	-	-	-	-	-	3,084,000	-
Net change in fund balance	\$ 13,653,088	\$ 23,019,854	\$ 12,277,658	\$ 10,292,926	\$ 2,376,225	\$ 6,016,847	\$ 14,531,722	\$ 11,428,298	\$ 22,336,831	\$ 2,251,856
Debt service as a percentage of noncapital	9.5%	8.8%	9.3%	7.9%	7.7%	7.5%	6.7%	6.6%	5.6%	6.2%

Source: Webb County Financial Records

WEBB COUNTY, TEXAS
Assessed Value and Estimated Actual of Taxable Property
Last Ten Fiscal Years

<u>Fiscal Years</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Less Exemptions (a)</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>
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	0.437923
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
2012	14,576,740	1,853,480	2,202,335	14,227,886	0.420055
2013	15,403,771	2,063,375	2,194,824	15,272,322	0.420055
2014	16,542,780	2,455,536	2,472,535	16,525,781	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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
County Direct Rates										
General Fund	0.363886	0.366386	0.355921	0.355921	0.354589	0.354589	0.359964	0.366906	0.364406	0.364406
Road and Bridge - Special Revenue Fund	0.005942	0.005942	0.005593	0.008079	0.008079	0.008101	0.008327	0.012467	0.012467	0.012496
Debt Service Fund	0.068095	0.065595	0.058541	0.056055	0.057387	0.057365	0.051764	0.040682	0.043182	0.043153
Total Direct Rate	0.437923	0.437923	0.420055							
Other Special District Rates										
Laredo Community College	0.23600	0.23371	0.23050	0.22220	0.22110	0.22720	0.23812	0.25854	0.25776	0.25522
Webb County Drainage Dist.#1	0.10600	0.10600	0.09197	0.07867	0.06625	0.06411	0.06417	0.06417	0.06417	0.06371
School Districts Rates										
Laredo I.S.D.	1.47411	1.55411	1.49551	1.27400	1.27400	1.27400	1.27400	1.27400	1.27400	1.27400
Mirando I.S.D.	1.50000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000 **	0.00000
United I.S.D.	1.52687	1.60687	1.47436	1.18487	1.18487	1.19486	1.19486	1.19486	1.19486	1.19486
Webb Consolidated I.S.D.	1.02647	1.20738	1.09190	0.84777	0.85427	0.84753	0.84630	0.85190	0.86784	0.86784
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	0.63700	0.63700	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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Webb County	38,284,553	42,351,341	50,623,052	51,752,884	55,559,866	56,069,370	57,474,928	59,565,434	63,960,211	69,227,883
Laredo Community College	16,320,700	17,727,308	19,720,017	21,192,705	23,297,634	24,304,862	25,422,145	27,353,531	27,592,527	28,113,009
Webb County Drainage Dist.#1	88,819	132,457	160,751	190,827	213,898	223,986	229,258	209,102	174,698	179,153
School Districts										
Laredo I.S.D.	24,426,783	26,644,992	27,671,836	25,966,124	27,408,723	27,210,755	27,078,969	27,100,363	27,193,890	26,774,619
Mirando I.S.D.	1,070,071	-	-	-	-	-	-	-	-	-
United I.S.D.	83,821,422	100,665,114	113,168,711	95,866,850	108,147,626	111,038,081	112,407,770	122,310,106	138,858,408	154,451,096
Webb Consolidated I.S.D.	9,988,581	13,931,340	20,767,720	13,127,962	14,329,438	12,207,972	12,528,578	11,053,369	7,389,106	7,813,403
Cities and Towns										
City of El Cenizo	98,059	105,939	123,817	130,923	157,672	167,357	159,841	158,404	154,077	161,946
City of Laredo	43,209,681	47,466,861	53,559,195	59,584,704	65,642,009	66,926,927	67,184,974	66,842,112	67,725,329	69,771,920
City of Rio Bravo	220,653	235,085	278,749	287,185	333,983	326,317	319,692	318,062	313,412	320,595

*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, 2014
(amounts expressed in thousands)

Taxpayer	2014			2005		
	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Lewis Petroleum Properties Inc.	\$ 938,134	1	5.68 %	\$ 86,639	6	0.99 %
SM Energy Company	914,628	2	5.53			
Rosetta Resources	446,203	3	2.70			
Chesapeake Operating Inc.	316,831	4	1.92			
Conoco Phillips Company	276,487	5	1.67	510,515	1	5.85
Anadarko E&P Company	270,840	6	1.64			
SN Catarina LLC	235,670	7	1.43			
Gates Mineral Company LTD	235,419	8	1.42			
Fasken Oil & Ranch LTD	173,759	9	1.05			
Escondido ResourcesII LLC	159,488	10	0.97			
Laredo Texas Hospital Co.				98,859	3	1.13
EOG Resources				118,055	2	1.35
Calpine Natural Gas Co.				88,972	4	1.02
AEP Texas Central Co.				88,431	5	1.01
Houston Exploration Co.				68,876	9	0.79
Chevron Texaco				82,262	7	0.94
Killam Oil Ltd.				75,531	8	0.86
Bruni Mineral Trust #2				50,904	10	0.58
Total	\$ 3,967,459		24.01 %	\$ 1,269,044		14.52 %

(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
2005	38,180,095	38,180,095	36,193,057	94.80%	1,712,353	\$ 37,905,410	99.28%
2006	42,345,265	42,345,265	40,335,639	95.25%	1,777,206	\$ 42,112,845	99.45%
2007	50,333,188	50,333,188	48,364,378	96.09%	1,723,525	\$ 50,087,903	99.51%
2008	51,718,832	51,718,832	48,960,055	94.67%	2,492,700	\$ 51,452,755	99.49%
2009	57,250,265	57,250,265	53,829,768	94.03%	3,102,193	\$ 56,931,961	99.44%
2010	56,835,964	56,835,964	53,287,216	93.76%	3,192,785	\$ 56,480,001	99.37%
2011	57,665,352	57,665,352	54,749,220	94.94%	2,509,336	\$ 57,258,556	99.29%
2012	59,746,052	59,746,052	57,262,395	95.84%	1,973,593	\$ 59,235,988	99.15%
2013	63,913,519	63,913,519	61,765,988	96.64%	1,371,219	\$ 63,137,207	98.79%
2014	69,309,075	69,309,075	66,913,529	96.54%	-	\$ 66,913,529	96.54%

(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

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			
2005	64,554,653	-	679,620	570,281	3,580,000	2,577,119	-	1.70%	314
2006	73,035,222	-	403,634	426,157	3,520,000	3,212,766	-	1.69%	340
2007	69,194,068	1,680,000	320,591	275,754	3,430,000	3,089,017	-	1.57%	319
2008	70,910,741	2,385,000	239,323	120,106	3,320,000	3,597,141	-	1.50%	322
2009	65,747,336	1,920,000	187,569	-	3,165,000	4,298,801	467,506	1.35%	302
2010	61,385,166	1,435,000	412,134	-	2,990,000	3,896,972	363,526	1.18%	274
2011	64,548,926	920,000	304,027	-	2,800,000	3,954,781	254,531	1.11%	276
2012	61,002,232	390,000	190,415	-	2,595,000	3,665,321	140,278	1.00%	251
2013	76,114,020	195,000	1,583,681	-	2,380,000	4,491,601	20,515	1.19%	306
2014	71,212,918	-	1,573,986	-	-	6,280,035	133,090	N/A	280

Note: Details regarding the County outstanding debt can be found in the notes to the financial statements.

¹ See the schedule of Demographic and Economic Statistics for personal income and population data.

WEBB COUNTY, TEXAS
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities:				Tax Notes	Less: Amounts Available in Debt Service Fund	Total	Percentage of		
	Certificates of Obligation	Limited Improvement Bonds	Limited Refunding Bonds	Actual Taxable Value ¹ of Property				Estimated Taxable Value ¹ of Property	of Personal Income	Per Capita ²
2005	23,736	10,095	30,832	-	-	582	64,081	0.73%	1.52%	279.36
2006	34,274	9,670	29,242	-	-	941	72,245	0.75%	1.51%	304.89
2007	32,575	9,154	27,465	1,680	1,680	1,159	69,715	0.58%	1.41%	284.83
2008	31,522	7,155	32,210	2,408	2,408	700	72,596	0.59%	1.35%	290.22
2009	29,456	6,680	29,594	1,936	1,936	986	66,680	0.49%	1.19%	265.56
2010	27,828	6,190	27,356	1,445	1,445	1,868	60,952	0.45%	1.02%	236.62
2011	21,346	-	43,197	926	926	3,045	62,424	0.45%	0.96%	236.47
2012	20,478	-	40,521	393	393	2,219	59,173	0.42%	0.87%	218.85
2013	28,112	-	48,002	195	195	2,135	74,174	0.49%	1.04%	268.11
2014	26,503	-	44,709	-	-	1,449	69,763	0.42%	Not Available	246.64

Fiscal Year	Business-type Activities:				Less: Amounts Available in Debt Service Fund	Total	Percentage of		
	Certificates of Obligation	Loans	Limited Refunding Bonds	Actual Taxable Value ¹ of Property			Estimated Taxable Value ¹ of Property	of Personal Income	Per Capita ²
2005	629	3,580	1,949	352	352	5,805	0.07%	0.14%	25.31
2006	1,252	3,520	1,960	409	409	6,323	0.07%	0.13%	26.69
2007	1,119	3,430	1,970	440	440	6,079	0.05%	0.12%	24.84
2008	1,618	3,320	1,979	465	465	6,452	0.05%	0.12%	25.79
2009	1,601	3,165	2,698	423	423	7,041	0.05%	0.13%	28.04
2010	1,406	2,990	2,491	424	424	6,463	0.05%	0.11%	25.09
2011	1,762	2,800	2,193	425	425	6,330	0.05%	0.10%	23.98
2012	1,705	2,595	1,960	425	425	5,835	0.04%	0.09%	21.58
2013	2,334	2,380	2,092	426	426	6,380	0.04%	0.09%	23.06
2014	2,263	-	4,017	114	114	6,166	0.04%	Not Available	21.80

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, 2014
(amounts expressed in thousands)

<u>Governmental Subdivision</u>	<u>Net As Of</u>	<u>Amount</u>	<u>Applicable to County</u>	<u>Debt Amount</u>
Direct:				
Webb County	30-Sep-14	\$ <u>72,787</u>	100%	\$ <u>72,787</u>
Total Direct		<u><u>72,787</u></u>		<u><u>72,787</u></u>
Overlapping:				
Special Districts				
Laredo Community College	31-Aug-14	<u>363,248</u>	100%	<u>363,248</u>
Total Special Districts		<u><u>363,248</u></u>		<u><u>363,248</u></u>
City				
City of Laredo	30-Sep-14	175,153	100%	175,153
City of Rio Bravo	30-Sep-14	-	100%	-
City of El Ceinizo	30-Sep-14	-		-
Total City		<u><u>175,153</u></u>		<u><u>175,153</u></u>
School Districts				
Laredo I.S.D.	31-Aug-14	270,246	100%	270,246
Mirando City I.S.D.	31-Aug-14	-	100%	-
United I.S.D.	31-Aug-14	316,867	100%	316,867
Webb Consolidated I.S.D.	31-Aug-14	<u>1,395</u>	100%	<u>1,395</u>
Total School Districts		<u><u>588,508</u></u>		<u><u>588,508</u></u>
Total Overlapping		<u><u>1,126,909</u></u>		<u><u>1,126,909</u></u>
Total Direct and Indirect Overlapping Debt		<u><u>\$ 1,199,696</u></u>		<u><u>\$ 1,199,696</u></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)

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Debt limit	0.25									
	\$ 2,211,705	\$ 2,451,575	\$ 3,065,861	\$ 3,126,768	\$ 3,477,208	\$ 3,465,739	\$ 3,543,533	\$ 3,644,185	\$ 3,850,943	\$ 4,135,695
Total net applicable to limit	<u>64,081</u>	<u>72,245</u>	<u>69,715</u>	<u>72,596</u>	<u>66,680</u>	<u>60,952</u>	<u>62,424</u>	<u>59,173</u>	<u>74,174</u>	<u>69,764</u>
Legal debt margin	<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>	<u>\$ 3,585,012</u>	<u>\$ 3,776,769</u>	<u>\$ 4,065,931</u>
Total net debt applicable to the limit as a percentage of debt limit	2.90%	2.95%	2.27%	2.32%	1.92%	1.76%	1.76%	1.62%	1.93%	1.69%
Assessed Valuation of All Taxable Property						\$ 16,525,781				
Assessed Valuation of Real Property						16,542,780				
Debt Limit, 25% of Real Property Assessed Valuation						4,135,695				
Amount of Debt Applicable to Constitutional Debt Limit:										
Total Bonded Debt Applicable					71,213					
Less Debt Service Fund Balance					<u>(1,449)</u>	69,764				
Legal Debt Margin, Under Article 3, Section 52, of the Texas Constitution						<u>\$ 4,065,931</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 (a)	Less: Operating Expenses (b)	Net Available Revenue	Debt Service *		Coverage
				Principal	Interest	
2005	1,423	985	438	118	340	0.96
2006	1,406	1,107	299	157	338	0.60
2007	1,447	1,372	75	228	350	0.13
2008	1,553	1,622	(69)	265	349	(0.11)
2009	1,761	1,620	141	332	362	0.20
2010	1,837	1,555	282	478	350	0.34
2011	1,754	1,580	174	449	308	0.23
2012	1,839	1,622	217	367	281	0.33
2013	1,548	1,727	(179)	412	265	(0.26)
2014	1,839	2,011	(172)	502	287	(0.22)

(a) Excludes transfers in

(b) Excludes depreciation and amortization

Note: From 2009 - 2012 the General Fund adopted budget has included a \$475,000 transfer out to the Water Utility Fund for operation and debt payments.

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)
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	5,961,227	23,142	27.3	65,526	8.8
2011	263,985	6,529,812	24,736	27.5	66,093	8.1
2012	270,381	6,769,544	25,037	27.6	67,988	7.2
2013	276,656	7,114,194	25,715	27.8	68,836	6.7
2014	282,859	Not available	Not available	28.0	68,278	5.9

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, 2014

Employer	2014			2005		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
United Independent School District	6,282	1	2.22%	4,876	1	2.13%
Laredo Independent School District	4,289	2	1.52%	3,990	2	1.74%
City of Laredo	2,465	3	0.87%	2,238	3	0.98%
Laredo Sector Border Patrol	2,200	4	0.78%			
U.S. Department of Customs/Border Patr	1,950	5	0.69%	708	12	0.31%
H.E.B. Grocery Store	1,800	6	0.64%	1,245	8	0.54%
McDonald's Restaurant	1,540	7	0.54%	1,425	4	0.62%
Laredo Medical Center	1,500	8	0.53%	1,377	6	0.60%
Webb County	1,500	9	0.53%	1,400	5	0.61%
TX A&M International University	1,325	10	0.47%	969	9	0.42%
Walmart (4 locations)	1,171	11	0.41%	917	10	0.40%
Convergys	940	12	0.33%	700	13	0.31%
Laredo Community College	929	13	0.33%	866	11	0.38%
Doctor's Hospital	718	14	0.25%	697	14	0.30%
International Bank of Commerce	661	15	0.23%	688	15	
Stripes Convenience Stores	523	16	0.18%			0.00%
Laredo Energy Arena	266	17	0.09%	422	18	
Anderson Columbia	250	18	0.09%			
Border Region MHMR	250	19	0.09%	253	20	0.11%
Target Greatland	245	20	0.09%	607	16	0.26%
Laredo Candle				560	17	0.24%
The Laredo National Bank				1,275	7	0.56%
Circle K				309	19	0.13%
	30,804		10.89%	25,522		10.64%

(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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government	203	211	223	227	233	234	234	243	250	258
Justice System	336	343	367	381	424	419	421	437	457	462
Public Safety	137	136	156	158	164	178	172	184	197	211
Corrections and Rehabilitation	218	230	227	233	235	246	249	254	261	263
Health and Human Services	336	339	311	313	311	325	330	293	287	288
Community and Economic Development	23	32	44	44	48	48	46	52	50	50
Infrastructure and Environmental Services	105	113	109	107	107	105	104	104	105	103
Total	1,358	1,404	1,437	1,463	1,522	1,555	1,556	1,567	1,607	1,635

Source: Webb County Budget.

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

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Assessor-Collector of Taxes											
Employees	39	39	43	46	46	48	47	48	48	51	51
Ad valorem assessments notices issued	146,431	152,888	156,303	163,065	167,327	168,764	171,218	170,494	144,191	142,018	140,589
Motor vehicles registrations	207,283	220,326	236,808	255,415	253,804	247,637	256,849	223,783	239,702	249,878	250,142
Number of entity collection contracts	6	6	6	6	6	6	6	6	6	6	6
County Clerk:											
Employees	16	16	17	17	17	17	17	18	18	18	19
Marriages Licenses	1,959	1,900	1,953	1,964	1,803	1,642	1,947	1,933	1,975	2,000	2,020
Civil Suits	144	171	207	338	326	165	123	238	137	122	107
Probate Cases	209	192	236	204	257	191	188	210	197	245	200
Criminal Cases	1,671	1,500	1,692	1,804	1,269	1,194	3,411	1,517	1,721	2,571	3,582
District Clerk:											
Employees	35	36	36	36	36	36	36	37	41	42	42
Civil Process Cases	4,029	3,976	4,227	4,328	4,051	3,940	4,235	4,249	4,158	4,384	4,508
Criminal Cases	831	876	978	878	835	1,342	1,245	1,079	887	1,436	1,786
Jurors	7,413	5,518	6,319	5,278	6,201	5,229	5,706	4,940	6,418	6,212	6,310
Justice of the Peace (6) *											
Employees	36	37	39	49	49	50	50	51	62	67	64
Cases	22,537	29,107	29,158	26,999	26,712	23,089	24,013	24,651	28,078	24,287	22,047
Sheriff:											
Employees	257	249	261	274	266	264	265	267	273	292	290
Daily Average in County jail	532	455	524	510	509	491	471	483	489	512	526
Persons booked	10,183	9,279	9,745	10,333	10,382	11,182	11,482	10,731	11,233	11,747	11,916
Civil process	4,472	4,753	4,500	4,914	4,761	4,955	4,751	4,047	3,541	3,938	4,285

Sources: Webb County Tax assessor collector
 Webb County Clerk
 Webb County District Clerk
 Justice of the Peace
 Webb County Sheriff Office

* 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>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
General Government										
Number of Buildings	9	10	10	10	10	11	11	11	11	11
Justice System										
Number of Buildings	5	5	6	6	6	7	7	7	7	7
Number of Courts	14	14	13	13	13	13	13	13	13	13
Public Safety										
Number of Buildings	2	2	2	2	3	3	3	3	3	3
Number of Vehicles	111	146	160	173	190	229	240	281	277	301
Corrections and Rehabilitation										
Number of Buildings	1	1	1	2	2	2	2	2	2	2
Number of Jails	1	1	1	1	1	1	1	1	1	1
Number of Juvenile Beds	26	26	26	32	36	36	36	36	36	36
Health and Human Services										
Number of Buildings	2	2	3	4	5	5	5	5	5	5
Community and Economic Development										
Number of Buildings	46	47	50	51	51	52	53	55	55	55
Infrastructure and Environmental Services										
Number of Buildings	10	10	10	10	10	10	10	10	10	10
Number of Bridges	50	50	50	50	50	50	50	50	50	50

Source: Webb County Capital Asset Reports.

Webb County, Texas
Water Utility Activity
Fiscal Year Ended September 30, 2014

		Gallons Pumped	Gallons Sold	Avg. Usage Active Meters	Avg. Water Charge for All Meters	Sales
October	2013	25,447,000	23,478,100	12,228	42.29	\$ 80,803
November	2013	23,474,000	20,138,200	10,678	37.64	70,887
December	2013	21,070,000	18,205,000	9,709	34.47	64,505
January	2014	21,797,000	21,930,100	11,696	41.80	78,451
February	2014	19,522,000	21,220,400	11,204	39.76	75,414
March	2014	22,088,000	19,021,800	10,017	35.66	67,627
April	2014	24,000,000	25,392,300	13,322	47.10	89,685
May	2014	21,192,000	29,470,600	15,413	51.43	98,236
June	2014	22,669,000	27,200,300	14,204	48.40	92,678
July	2014	27,734,000	33,423,700	17,564	59.13	112,541
August	2014	27,502,000	29,454,100	15,494	52.74	100,305
September	2014	27,391,000	28,081,100	14,710	49.93	95,510
Total		283,886,000	297,015,700			\$ 1,026,641

Gallon Consumption by Quarter						
Usage Groups	December	March	June	September	Total	% of Usage
Over 50,000	19,303,700	22,306,200	26,122,000	29,530,400	97,262,300	32.7
40,001 - 50,000	814,300	573,600	1,169,400	1,719,000	4,276,300	1.4
30,001 - 40,000	1,234,700	1,065,400	3,406,100	4,418,200	10,124,400	3.4
20,001 - 30,000	3,728,100	2,749,100	8,752,100	11,443,900	26,673,200	9.0
10,001 - 20,000	15,215,400	12,944,500	24,158,000	27,136,800	79,454,700	26.8
8,001 - 10,000	5,929,100	6,195,300	6,310,300	6,122,300	24,557,000	8.3
6,001 - 8,000	6,701,600	7,073,600	5,917,700	5,386,300	25,079,200	8.4
4,001 - 6,000	5,580,900	5,699,600	3,971,100	3,241,300	18,492,900	6.2
2,001 - 4,000	2,718,100	2,932,100	1,924,000	1,645,000	9,219,200	3.1
1 - 2,000	595,400	632,900	332,500	315,700	1,876,500	0.6
Zero Usage	0	0	0	0	0	0.0
Total Gallons	61,821,300	62,172,300	82,063,200	90,958,900	297,015,700	100.0

Sales by Quarter						
Usage Groups	December	March	June	September	Total	% of Sales
Over 50,000	\$ 74,526	\$ 86,708	\$ 100,610	\$ 112,397	\$ 374,241	36.5
40,001 - 50,000	2,617	1,785	3,575	5,278	13,256	1.3
30,001 - 40,000	3,888	3,318	10,370	13,346	30,922	3.0
20,001 - 30,000	11,485	8,573	26,596	34,663	81,316	7.9
10,001 - 20,000	47,014	40,183	74,428	83,412	245,037	23.9
8,001 - 10,000	18,741	19,612	19,944	19,372	77,669	7.6
6,001 - 8,000	21,673	22,859	19,120	17,411	81,064	7.9
4,001 - 6,000	18,772	19,135	13,347	10,872	62,125	6.1
2,001 - 4,000	10,311	11,182	7,371	6,262	35,125	3.4
1 - 2,000	5,786	6,171	3,652	3,245	18,854	1.8
Zero Usage	1,995	1,870	1,787	1,839	7,490	0.7
Adjustments	(613)	96	(202)	261	(419)	(0.0)
Total Sales	\$ 216,195	\$ 221,492	\$ 280,598	\$ 308,356	\$ 1,026,680	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 297.0 million gallons of water which were produced from 283.9 million gallons of raw water.

Accounts by community: Rio Bravo Water Accounts = 1,219 / Rio Bravo Wastewater Accounts = 1,205
 El Cenizo Water Accounts = 690 / El Cenizo Wastewater Accounts = 688

Source: Webb County Water Utility



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, 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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 23, 2015.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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 23, 2015.

Purpose of this Report

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

A handwritten signature in black ink, appearing to read "George J. Gonzalez" with a stylized flourish underneath.

March 23, 2015

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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

Report on Compliance for Each Major Federal and State Program

We have audited Webb County, Texas (the "County") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *State of Texas Single Audit Circular* that could have direct and material effect on each of County's major federal and state programs for the year ended September 30, 2014. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. 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 *State of Texas Single Audit Circular*. Those standards, OMB Circular A-133, and the State of Texas Single Audit Circular 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 or state program occurred. An audit includes examining, on a test basis, evidence about 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 on compliance for each major federal and state program. However, our audit does not provide a legal determination of County's compliance.

Opinion on Each of the Major Federal and State Programs

In our opinion, the County complied, in all material respects, with the types of 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, 2014.

Report on Internal Control Over Compliance

Management of the County, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the State of Texas Single Audit Circular, 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.

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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, we did identify other matters that we reported to management in a separate letter dated March 23, 2015.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and the State of Texas Single Audit Circular. Accordingly, this report is not suitable for any other purpose.



George Gonzalez
Accountant

March 23, 2015

Webb County, Texas
Schedule of Expenditures of State Awards
for Year Ended September 30, 2014

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Program Expenditures</u>
* Community Justice Assistance Division			
Substance Abuse Felony Grant Period Ended 8/31/14	091-015	52,128	47,829
Substance Abuse Felony Grant Period Ended 8/31/15	091-015	52,128	11,412
Community Corrections Grant Period Ended 8/31/14	-	361,673	331,678
Community Corrections Grant Period Ended 8/31/15	-	361,673	33,048
Basic Supervision Grant Period Ended 8/31/14	240-0900	786,285	746,637
Basic Supervision Grant Period Ended 8/31/15	240-0900	786,285	164,164
Treatment Incarceration Program - Assessment Intervention Program Grant Period Ended 8/31/14	240-009	164,324	157,750
Treatment Incarceration Program - Assessment Intervention Program Grant Period Ended 8/31/15	240-009	164,324	8,067
Mentally Impaired Caseload Grant Period Ended 8/31/14	240-0013	55,087	48,515
Mentally Impaired Caseload Grant Period Ended 8/31/15	240-0013	55,087	6,784
Total Community Justice Assistance Division			<u>1,555,884</u>
Texas Department of Transportation			
Formula Grants for Areas Other than Urbanized	51422F7037	267,366	217,995
Formula Grants for Areas Other than Urbanized	51522F7041	260,016	17,765
* Border Colonia Access Program - San Carlos 1 and 2	5BCF5032	1,570,189	994,785
Total Texas Department of Transportation			<u>1,230,545</u>
* Texas Juvenile Justice Department			
Border Project	TJJD-B-14-241	26,537	22,098
Border Project	TJJD-B-15-241	26,537	4,214
State Aid	TJJD-A-14-241	1,755,403	1,597,765
State Aid	TJJD-A-15-241	1,755,403	126,649
Justice Benefits, Inc.	TJJD-E-14-240		59,961
Justice Benefits, Inc.	TJJD-E-15-240		5,323
Prevention and Intervention Demonstration Project	TJJD-S-14-240	89,630	82,161
Commitment Reduction Program	TJJD-C-14-240	246,883	226,309
Juvenile Justice Alternative Education Program	TJJD-P-14-240	18,770	248,540
Juvenile Justice Alternative Education Program	TJJD-P-15-240	18,770	19,522
Mental Health Services	TJJD-N-14-240	235,848	188,695
Mental Health Services	TJJD-N-15-240	283,017	11,778
Total Juvenile Justice Department			<u>2,593,015</u>
Texas Veterans Commission			
Veterans Transportation Program	FVA_14A_0170	75,000	50,354
Total Veterans Commission			<u>50,354</u>

Webb County, Texas
Schedule of Expenditures of State Awards
for Year Ended September 30, 2014

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Program Expenditures</u>
Texas Task Force on Indigent Defense			
* FY2014 Formula Grant Program	212-11-240	471,588	471,588
Equalization Disbursement	-	567,255	<u>684</u>
Total Texas Task Force on Indigent Defense			<u><u>472,272</u></u>
Office of Attorney General			
Sheriff's Department - Victim Coordinator Liaison Grant	1442797	42,000	38,680
Sheriff's Department - Victim Coordinator Liaison Grant	1554146	42,000	3,371
Texas VINE	1446533	27,715	27,715
Victim Coordinator Liaison Grant	1333320	42,000	38,600
Victim Coordinator Liaison Grant	1444918	42,000	<u>3,583</u>
Total Office of Attorney General			<u><u>111,948</u></u>
Texas Department of Public Safety			
Passed through Texas Border Sheriff's Coalition			
Local Border Security Program FY14 (LBSP-14-0078)	LBSP-14-0078	175,000	166,722
Local Border Security Program FY2013 (LBSP-13)	LBSP-13 (Webb)	175,173	<u>76,811</u>
Total Texas Department of Public Safety			<u><u>243,533</u></u>
Office of the Governor			
Passed Thru Criminal Justice Division			
406th District Court Drug Court Program	2056406	290,512	265,714
406th District Court Drug Court Program	2056407	306,438	14,701
Border Prosecution Unit	2466303	230,000	<u>163,334</u>
Total Office of the Governor			<u><u>443,749</u></u>
Total State Financial Assistance			<u><u>6,701,301</u></u>

Webb County, Texas
Schedule of Expenditures of Federal Awards
for Year Ended September 30, 2014

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Grantor's Number</u>	<u>Program Expenditures</u>
U.S. Department Of Health And Human Services			
* Head Start Program	93.600	06CH0929/48	8,298,570
* Head Start Program	93.600	06CH713701	833,968
Passed Through Substance Abuse and Mental Health Services			
Administration			
406th District Expansion Adult Drug Court	93.243	1H79TI024197-02	321,774
406th District Adult Drug Court Program	93.243	1H79TI025023-01	221,670
406th District Adult Drug Court Program	93.243	1H79TI025023-02	35,370
Passed Through Texas Department Of Housing and Community Affairs			
* Low-Income Home Energy Assistance (CEAP)	93.568	58130001653	809,511
* Low-Income Home Energy Assistance (CEAP)	93.568	58140001821	741,413
* Low-Income Home Energy Assistance (CEAP)	93.568	58130001982	310,367
Community Services Block Grant	93.569	61130001603	179,828
Community Services Block Grant	93.569	61140001864	244,075
Passed Through Texas Department Of Aging and Disability Services			
Social Services Block Grant (Home-Delivered Meals)	93.667	11K1965	359,487
Passed Through Texas Department Of Family and Protective Services			
Title IV-E County Legal Services to Foster Care Children	93.658	23940437	69,352
Title-IV Child Welfare Services Contract	93.658	23940438	7,951
Total U.S. Department Of Health And Human Services			<u>12,433,336</u>
U.S. Department of Housing and Urban Development			
Passed Through The Texas Department of Agriculture			
* Community Development Block Grants/State's Program	14.228	712003	375,219
* Community Development Block Grants/State's Program	14.228	712095	315,967
* Community Development Block Grants/State's Program	14.228	713015	73,738
Total U.S. Department Of Housing And Urban Development			<u>764,924</u>
U.S Department of Agriculture			
Passed Through Texas Department of Agriculture			
Child and Adult Care Food Program	10.558	CE ID 03503	862,634
Total U.S. Department Of Agriculture			<u>862,634</u>
U.S. Department Of Justice			
* Equitable Sharing Program-County Attorney	16.922	N/A	34,156
* Equitable Sharing Program-Constable Pct. 1	16.922	N/A	8,133
* Equitable Sharing Program-District Attorney	16.922	N/A	950,634
* Equitable Sharing Program-Sheriff	16.922	N/A	320,332
* Equitable Sharing Program-Constable Pct. 4	16.922	N/A	6,952
COPS Hiring Recovery Program	16.710	2012ULWX0033	169,660
COPS Technology Program	16.710	2010CKWX0572	141,548
Office Of Justice Programs, (BulletProof Vest Partnership)	16.607	N/A	1,391
2013 National PAL Mentoring Program	16.726	2013-JU-FX-0024	6,113
PREA Jail Enhancements	16.735	2013-RP-BX-0015	85,891
OVW Domestic Violence Initiative	16.590	2013-WE-AX-0014	73,371
Passed Through Criminal Justice Division Of The State Of Texas:			
Juvenile Accountability Incentive Block Grant	16.523	JB-05-J20-13831-15	10,213
Edward Byrne Memorial Justice Assistance Grant Prg(Operation Border Star)	16.738	DS-08-A10-19790-07	47,332
Violence Against Women Formula Grant (SA,DV, & Stalking Lia Offic)	16.588	WF-13-V30-26530-01	7,941
Passed Through City of Laredo			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-DJ-BX-3199	129
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0847	41,651
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0538	6,715
Total U.S. Department Of Justice			<u>1,912,161</u>

Webb County, Texas
Schedule of Expenditures of Federal Awards
for Year Ended September 30, 2014

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Grantor's Number</u>	<u>Program Expenditures</u>
Executive Office of the President			
High Intensity Drug Trafficking Areas Program	95.001	N/A	477,046
Total Executive Office of the President			<u>477,046</u>
U.S. Federal Emergency Management Agency			
 Passed Through Texas Department of Public Safety's Division of Emergency management			
Disaster Grants - Public Assistance	97.036	FEMA 1931-DR PA	40,836
Fire Management Assistance Grant	97.046	FEMA-2882-2011 El Cenizo Fire	27,728
Total U. S. Federal Emergency Management Agency			<u>68,564</u>
U. S. Department Of Transportation			
 Passed Through Texas Department Of Transportation			
Loop 20 Stimulus Initiative	20.205	0086-14-051	132,276
State Loop 20 Phase II	20.205	0086-14-058	210,809
Formula Grants for Areas Other than Urbanized	20.513	51422F7142	50,000
Formula Grants for Areas Other than Urbanized	20.509	51322F7207	310,763
Formula Grants for Areas Other than Urbanized	20.509	51422F7205	73,030
Total U. S. Department Of Transportation			<u>776,878</u>
U.S. Department of Homeland Security			
Staffing for Adequate Fire and Emergency Response	97.044	EMW-2010-FF-00578	22,025
Emergency Food & Shelter National Board Program	97.024	843800-005	4,450
 Passed Through Texas Department of Public Safety			
Homeland Security Grant Program (OPSG 2011)	97.067	EMW-2011-SS-0019	269,861
Homeland Security Grant Program (OPSG 2012)	97.067	EMW-2012-SS-00018-S01	2,222,246
Homeland Security Grant Program (OPSG 2012)	97.067	EMW-2012-SS-00018-S01	97,496
Homeland Security Grant Program (OPSG 2013)	97.067	EMW-2013-SS-00045	729,788
Total U.S. Department of Homeland Security			<u>3,345,866</u>
U.S. Department of Treasury			
Treasury Forfeiture Fund Program-District Attorney	21.000	N/A	9,392
Treasury Forfeiture Fund Program-Sheriff	21.000	N/A	393,326
Total U.S. Department of Treasury			<u>402,718</u>
National Highway Traffic Safety Administration			
 Passed Through Texas Department of Public Safety			
STEP - Click It Or Ticket	20.600	584EGF5324	9,979
Total National Highway Traffic Safety Administration			<u>9,979</u>
Office of Attorney General			
Internet Crimes Against Children Task Force Program	16.543	1448760	1,184
Total Office of Attorney General			<u>1,184</u>
Other Federal Financial Assistance			
Organized Crime Drug Enforcement Task Force (DA)	16.111	N/A	110,898
Organized Crime Drug Enforcement Task Force (Constable Pct 1)	16.111	N/A	6,809
Organized Crime Drug Enforcement Task Force (Sheriff)	16.111	N/A	15,364
Organized Crime Drug Enforcement Task Force (Constable Pct 4)	16.111	N/A	9,984
DHS ICE Homeland Security Investigations-(County Attorney)	16.111	N/A	3,343
Immigration and Customs Enforcement (I.C.E.) (Sheriff)	16.111	N/A	6,874
United States Marshals Service (Sheriff)	16.111	N/A	9,996
Total Other Federal Financial Assistance			<u>163,269</u>
Total Federal Financial Assistance			<u>21,218,559</u>

WEBB COUNTY, TEXAS
Notes to Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2014

1. The reports pertaining for all Federal and State programs, the Webb County (the County) generally uses special revenue funds to account for resources restricted to specific purposes by grantors. The Community Justice Assistance Grants are reported in an agency fund in the County's CAFR.
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 contingencies for disallowed grant costs, if any, and Forfeited Grant Proceeds.
5. Major Programs are noted in the Schedule of Expenditures of Federal Awards and in the Schedule of Expenditures of State Awards with an asterisk (*).

WEBB COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED SEPTEMBER 30, 2014

SECTION I --- SUMMARY OF AUDITORS' RESULTS

Financial Statements			
Type of auditor's report issued: Unmodified			
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?	___ Yes	_X_ 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	Unmodified		
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?	___ Yes	_X_ No	

Identification of Major Programs	
CFDA Numbers(s)	Name of Federal Program or Cluster
93.600	Head Start Program
93.568	Low-Income Home Energy Assistance Program
14.228	Community Development Block Grant
16.922 21.000	Equitable Sharing Program Treasury Forfeiture Fund

(Continued)

WEBB COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED SEPTEMBER 30, 2014

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

Identification of Major Programs		
Name of State Program or Cluster		
State Indigent Defense Program		
Border Colonia Access Program		
Texas Department of Criminal Justice – Community Justice Assistance Division Grants		
Texas Juvenile Justice Department Funds		
Dollar threshold used to distinguish between Type A and Type B programs:	Federal State	\$636,557 \$300,000
Auditee qualified as low-risk auditee?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

SECTION II --- FINANCIAL STATEMENT FINDINGS

There are no findings required to be reported.

SECTION III --- FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

There were no findings required to be reported.

WEBB COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2014

SECTION III --- FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2013-III-A – Reporting Noncompliance and Internal Control over Reporting (Annual Certification Report- County Sheriff's Department) / CFDA #16.992 and CFDA #21.000

Status: This audit finding has been resolved and considered closed.

Finding 2012-III-A – Activities Allowed/Allowable Costs (Support of Community-Based Programs – Sheriff's Department and District Attorney) / CFDA #16.992 and CFDA #21.000

Criteria and Condition: Per the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies* (the Guide), April 2009, page 18, Item M, "Support of community-based programs – A state or local law enforcement agency or prosecutor's office may use up to 15% of the toil shared monies received by that agency in the last two fiscal years..." "State and local law enforcement agencies are prohibited from making cash transfers or donations to support community based programs. Instead, agencies may directly purchase supplies, equipment, and/or services for eligible community-based programs, or reimburse such equipment, and/or services for eligible community-based programs, or reimburse such programs for eligible expenditures with valid, itemized receipt." "Shared funds may not be used to provide funding for unsworn, support personnel (e.g., administrative, secretarial, or clerical positions)" (Guide page 19).

Our testing of the above requirements indicates the following payments were made to an eligible organization; however, the payments appear to have been made as direct transfers instead of direct purchases or reimbursements of purchases:

CFDA #16.992 – District Attorney – Payment of \$48,667. (Check No. 211425; dated 10/27/2011; paid to South Texas Council on Alcohol & Drug Abuse)

CFDA #21.000 – Sheriff Department – Payment of \$48,667. (Check dated 11/01/2011; paid to South Texas Council on Alcohol & Drug Abuse)

Views of Responsible Officials and Planned Corrective Action:

EQUITABLE SHARING – SHERIFF'S RESPONSE:

Pursuant to the aforementioned observation by the External Auditors, the Sheriff's Office will ensure that future assistance for grant match assistance is in accordance with windfall situations as it pertains to non-law enforcement agency assistance.

The purpose of this expenditure was intended to support a HUD Grant awarded to South Texas Council on Alcohol & Drug Abuse to continue providing the necessary services that are needed to those individuals with drug and alcohol addiction. This support base to the community helps law enforcement by reducing the crime and incarceration rates in our County; in essence, this organization supports our law enforcement initiative and purpose.

WEBB COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2014

Further, the expenditure was not treated as a "Community Based Program" expense, but as a source of matching funds to obtain the HUD Grant. Nonetheless, as indicated on this response, we will ensure that future cash matches are in accordance with windfall situations when utilizing Treasury funds for this purpose.

Supplemental Department Response for CFDA #21.000

1. The Sheriff's Office has taken proactive measures and controls to ensure that all community based programs eligible under the Department of Justice are financially assisted either through a reimbursement with supporting documentation and/or through a direct purchase for eligible community based program expenditures as per Appendix C: Guidelines for Determining a Community Based Program's Eligibility.
2. Further, this office has also implemented a new requirement not listed under Appendix C of DOJ rules but as an additional tool to strengthen internal controls and supporting documentation for support of community based programs. That form is attached as "Financial Assistance Certification and Affidavit Form". This is not required by guidelines but was initiated by the Sheriff's Office to ensure a participating agency not only meets the requirements but certifies through a notary that agency will comply with all rules and regulations of Appendix C under DOJ rules.
3. Any community based programs supported by the Sheriff's Office will only be paid through Department of Justice funds (Fund 175) and will not be supported through Treasury Fund (Fund 170) in order to comply with DOJ rules.
4. All supporting documentation for community based program support will be maintained for future audit purposes.

EQUITABLE SHARING – 49th JUDICIAL DISTRICT ATTORNEY RESPONSE:

The 49th Judicial District Attorney's Office is aware of the requirement that cash transfers to community based programs are not permitted. In 2012, the District Attorney's Office made a contribution of \$48,667 to STCADA, an eligible community based program; however, we were made aware during the 2012 County Audit that the documentation submitted to STCADA did not meet the criteria of a valid itemized receipt as explained in the guide to equitable sharing. We have subsequently requested invoices and cancelled checks for services provided to STCADA equal to the month of the contribution. In order to correct this issue, the District Attorney's Office will request copies of invoices along with the cancelled checks prior to reimbursing eligible community based programs.

Status: Corrective action in progress.

Finding 2012-III-B – Reporting (Annual Certification Report – County Sheriff Department) / CFDA #16.922 and CFDA #21.000

Status: This audit finding has been resolved and considered closed.

Finding 2012-III-C – Competitive Procurement – Sheriff's Department / CFDA #21.000

Status: This audit finding has been resolved and considered closed.

WEBB COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2014

Finding 2011-III-B – Payments for Undercover Operations / CFDA #16.922 and CFDA #21.000

Status: This audit finding has been resolved and considered closed.

Finding 2011-III-C – Lobbying Activities / CFDA #16.922 and CFDA #21.000

Status: This audit finding has been resolved and considered closed.

Finding 2011-III-D – Expenditure Authorization, Approval, and Documentation / CFDA #16.922 and CFDA #21.000

Status: This audit finding has been resolved and considered closed.