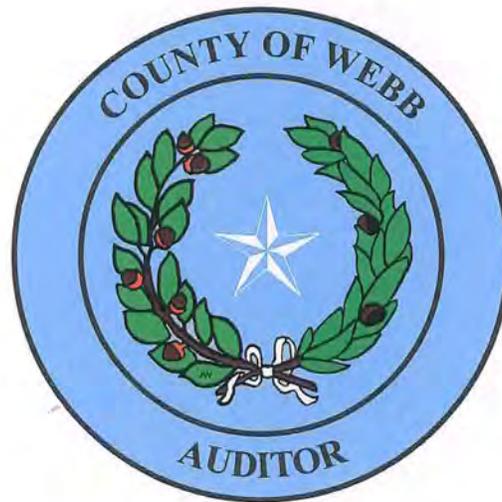


COMPREHENSIVE ANNUAL FINANCIAL REPORT

Webb County, Texas
For the Fiscal Year Ended September 30, 2012



Leo Flores
Webb County Auditor

**Comprehensive Annual Financial Report
of Webb County, Texas
For The Fiscal Year Ended, September 30, 2012**

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LEO FLORES

Webb County Auditor

1110 Washington St.
Suite # 201
Laredo, Tx. 78040

956-523-4016
(fax) 956-523-5001

March 29, 2013

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, 2012.

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, 2012 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, 2012. The respective changes in financial position and cash flows, where applicable, for the year then ended, were also fairly presented and in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

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

PROFILE OF WEBB COUNTY GOVERNMENT

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

The current population of Webb County exceeds 250K. The hub of Webb County is the City of Laredo 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 2012, the port of Laredo handled more than 2.5M northbound and southbound loaded truck shipments; more than 518K rail car shipments; and more than 467M pounds of air cargo shipments.

FINANCIAL POLICIES AND PLANNING

Webb County continues to enjoy a favorable financial environment. Although the adopted budget projected year-end expenses to exceed revenues by more than \$3.593M, the actual year ending revenues exceeded expenses by 692K. The County's financial disciplines and operational policies enabled the County to continue with its core services to citizens and employees. The General Fund balance at the beginning of FY 2012-2013 is 15.7% 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. There is also a plan to build a juvenile detoxification center at the Youth Village site hopefully before the end of this year or early next year.

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

In Counties that have a population of more than 225,000, the County Auditor serves as the budget officer for the Commissioners Court of the County. The court can adopt the budget as submitted by the County Auditor or propose changes that will require approval by a majority vote of the Court to get adopted. The County's fiscal year begins October 1st and ends September 30th, but a different fiscal year period for a fund may be prescribed by its funding source. Oversight authority and responsibility for County funds rests with Commissioners Court. Fiscal activity is recorded on one mainframe computer that County departments utilize to prepare monthly reports as required by law. The County Auditor has access to the budgetary accounting program and monitors balances before approving disbursements. The Auditor provides monthly written financial reports 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, 2012 was set at \$.420055 per \$100 of assessed value. The debt service portion of the tax rate is \$.0432 and provides principal and interest payments on certificates of obligation, general obligation bonds, and lease/purchase obligations.

INTERNAL CONTROLS

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

ADMINISTRATIVE SERVICES

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

PROPRIETARY OPERATIONS

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

FIDUCIARY OPERATIONS

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

THE COMMUNITY AND THE ECONOMY

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

Since the implementation of NAFTA (1994), trade between the U.S. and Mexico has increased dramatically. Laredo's port of entry accounts for one third of U.S.-Mexico overland (truck and rail) merchandise trade. Laredo stands today as the largest land port on the United States-Mexico border. New businesses continue to make Laredo their home, capitalizing on the thriving markets on both sides of the border.

Laredo boasts the #1 Wal-Mart in the nation based on sales per square foot. HEB Plus, Hobby Lobby, a second Best Buy, a second Academy Store, TJ Maxx, and three Walgreens have recently opened. These stores along with all the other retail stores are continually trying to attract visitors from Mexico. Thousands of visitors from Mexico visit Laredo to purchase items at a savings from what they would cost in Mexico.

At Texas A&M International University, campus facilities are expanding to meet the demands of the growing student population. The University is home to an innovative Ph.D. in International Business that capitalizes on Laredo's historical position as a crossroads of commerce and culture. The Laredo Entertainment Center, home to professional ice hockey, has had overwhelming success. Laredo build a new stadium that will be home to a semi-pro baseball team named the Laredo Lemurs. Laredo will also be home to a semi-pro football team known as the Rattlesnakes. Both teams will begin play in 2012. Every third Saturday of the month, El Centro De Laredo Farmer's Market opens to offer fresh locally grown produce, prepared foods, cut flowers, and plants. Laredo is the seat of a new Catholic Diocese that covers seven counties (11,000 square miles) headquartered at the historic San Agustin Cathedral in downtown Laredo.

CERTIFICATE OF ACHIEVEMENT

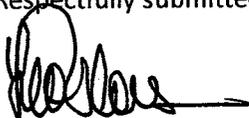
Webb County was awarded a "*Certificate of Achievement for Excellence in Financial Reporting*" by the Government Finance Officers Association of the United States and Canada (GFOA) for its Comprehensive Annual Financial Report for the year ended September 30, 2011. The Certificate of Achievement is a 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 (21) consecutive years (1991 thru 2011). This year's Comprehensive Annual Financial Report was also prepared to meet with the requirements of the Certificate of Achievement program and will be submitted to GFOA for that consideration.

ACKNOWLEDGEMENTS

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

Respectfully submitted,



Leo Flores
Webb County Auditor



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Certificate of Achievement for Excellence in Financial Reporting

Presented to

Webb County
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2011

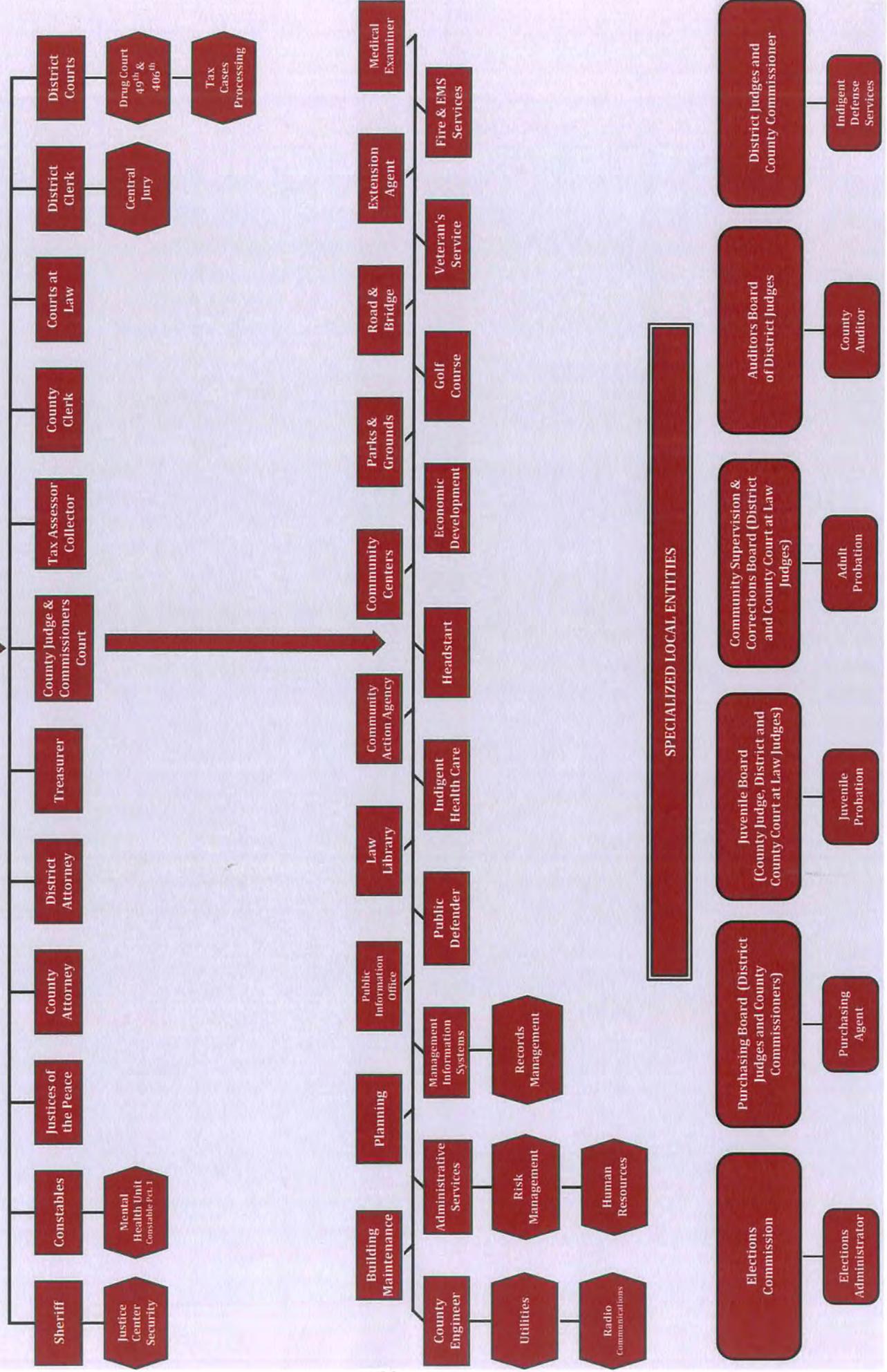
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



Christopher P. Moynell
President

Jeffrey R. Emer
Executive Director

Webb County Voters



WEBB COUNTY OFFICIALS AND DEPARTMENT HEADS

COMMISSIONERS COURT

Valdez, Daniel	County Judge
Sciaraffa, Francisco J.	Commissioner Precinct 1
Montemayor, Kristopher M.	Commissioner Precinct 1 Elect 01/01/2013
Tijerina, Rosaura	Commissioner Precinct 2
Garza, Gerardo A.	Commissioner Precinct 3
Galo, John C.	Commissioner Precinct 3 Elect 01/01/2013
Canales, Jaime A.	Commissioner Precinct 4

COURTS OF LAW

Ender, Elma T. Salinas	341 st Judicial District Judge
Gallego, Paul	Cluster Court Judge
Garcia, Alfredo, Jr.	Justice Of The Peace Precinct 3 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, Oscar O.	Justice Of The Peace Precinct 4 Judge
Morales, Alvino	County Court At Law #1 Judge
Rangel, Ricardo	Justice Of The Peace Precinct 2 Place 2 Judge
Notzon, Monica Zapata	111 th Judicial District Judge
Palomo, Rebecca Ramirez	341 st Judicial District Judge Elect 01/01/2013
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 Elect 01/01/2013
Cuellar, Martin	County Sheriff
Degollado, Maria Esther	District Clerk
Devally, Harold T.	Constable Precinct 4 Elect 01/01/2013
Ibarra, Margie Ramirez	County Clerk
Davila, Mario	Interim Constable Precinct 4
Montemayor, Marco A.	County Attorney Elect 01/01/2013
Munoz, Annette	Constable Precinct 3
Perales, Delia	County Treasurer
Ramirez, Anna L. Cavazos	County Attorney
Rodriguez, Ricardo A.	Constable Precinct 2
Rodriguez, Rodolfo	Constable Precinct 1
Villarreal, Miguel	Constable Precinct 2 Elect 01/01/2013

APPOINTED OFFICIALS

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

DEPARTMENT HEADS

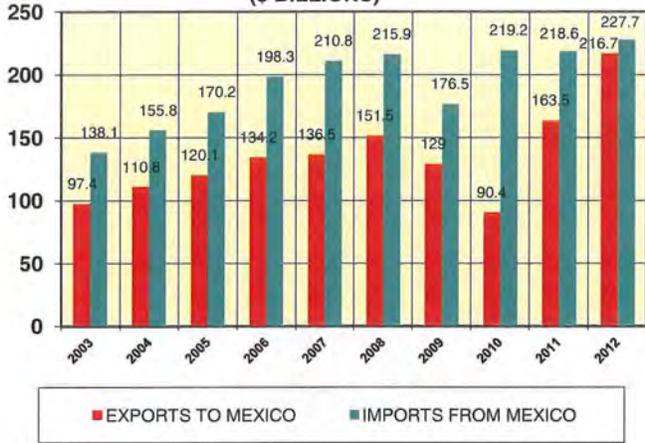
Araiza, Gregorio B., III	Larga Vista Community Center Director
Barrera, Arturo Jr.	County Engineer
Carrillo, Yolanda L.	Law Librarian
Cavazos, Javier	Fred & Anita Bruni Community Center Director
Cortinas, Ma. Nelda	Bruni Community Center Director
Davila, Sara Alicia	La Presa Community Center Director
Garcia, Mario J.	Ernesto J. Salinas Community Centers Director
Garza, Gilberto J.	Building Maintenance, Parks & Grounds Director
Gonzales, George L.	County Extension Agent
Gonzalez, Gilberto	Rio Bravo Community Center Director
Mares, Cynthia	Administrative Services Director
Martinez, Hugo D.	Public Defender
Medford, Leroy R.	Executive Administrator to the County Judge
Mickley, Cornell J.	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	Management Information Systems Director
Quiroga, Rocio	Santa Teresita Community Center Director
Ramos, Jose Luis	Road & Bridge Superintendent
Rangel, Ricardo A.	Fire & EMS Services Chief
Reyes, Raul L.	Rio Bravo Activity Center Director
Salinas, Frank X.	Indigent Health Care Director
Sanchez, Juan L.	Public Information Officer
Silva, Antonio	Veteran's Service Officer
Stern, Corinne Elizabeth D.O.	Medical Examiner
Tiffin, Rhonda M.	Planning & Physical Development
Vargas, Juan	C.A.A. & Economic Development Director
Villarreal, Oscar L.	Elections Administrator



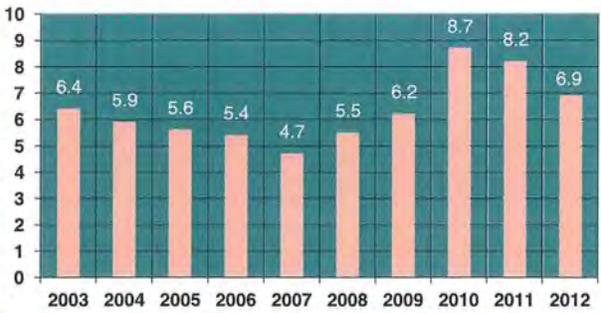
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WEBB COUNTY'S BUSINESS BAROMETER

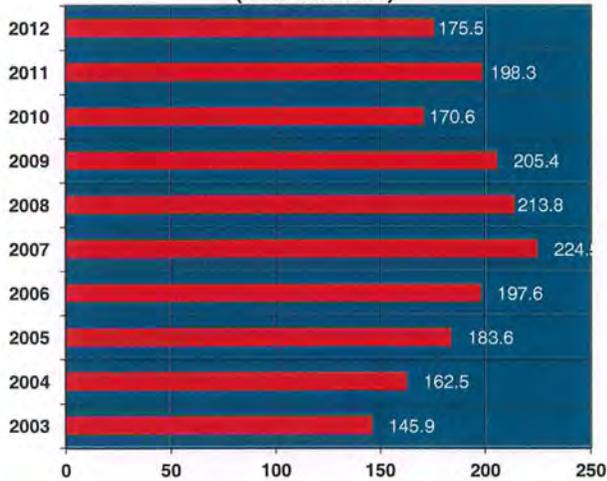
U.S. / MEXICO TRADE (\$ BILLIONS)



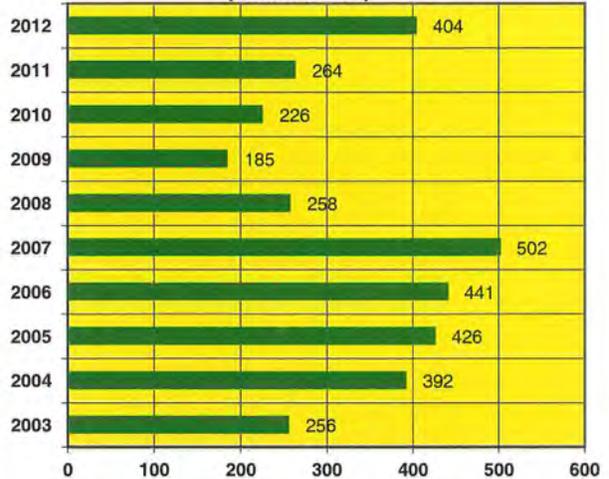
UNEMPLOYMENT RATE



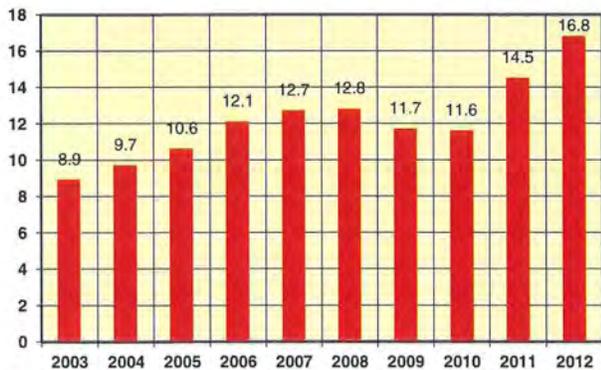
AIRLINE PASSENGERS (THOUSANDS)



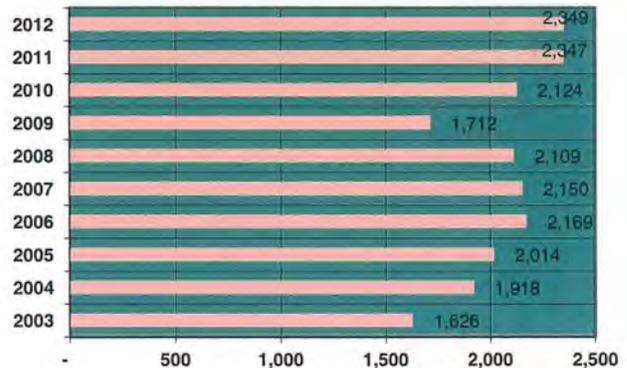
TOTAL BUILDING PERMITS (\$ MILLIONS)



WEBB COUNTY SALES TAX REBATES



TRUCK SHIPMENTS THROUGH LAREDO LOADED SHIPMENTS IN THOUSANDS



SOURCE: LAREDO DEVELOPMENT FOUNDATION



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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Webb County, Texas (the "County"), as of and for the year ended September 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2012, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2013, 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* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis; the Budgetary Comparison Schedule – General Fund and the Required Supplemental Information – Retirement Plan and Post Retirement Health Care Benefits, as listed in the table of contents 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 historic context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements taken as a whole. 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 financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of State and Local Governments, and Non-Profit Organizations*, and the State of Texas Single Audit Circular and is also not a required part of the financial statements. The combining and individual nonmajor fund financial statements and schedules, and schedule of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. This 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



March 25, 2013

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, 2012. Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the Transmittal Letter (beginning on page ix) and the County's financial statements (beginning on page 19).

FINANCIAL HIGHLIGHTS

Highlights for Government-wide Financial Statements

- The assets of the County exceeded its liabilities at the close of the fiscal year 2012 by \$131,001,604 (*total net assets*). Of this amount, \$20,255,052 (*unrestricted net assets*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$8,795,856 (7.2%) from the previous year. This was mainly attributable to a net increase of \$9,119,922 in governmental-type net assets and a decrease of \$324,066 in business-type net assets.

Highlights for Fund Financial Statements

- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$28,086,537, a decrease of \$3,436,832 from the prior year. The revenue with the most significant changes were an increase of \$8.4 million (or 29.8%) intergovernmental revenues. The capital outlay expenditures had an increase of \$3.8 million (or 34.4%) from the prior year.
- The County's General Fund reported a fund balance of \$13,750,865, an increase of \$780,384 (or 6%) from prior year. The unassigned fund balance for the general fund was \$11,409,684, or 15.5% of total general fund expenditures.

Long-Term Debt Highlight

- Webb County's total bond debt outstanding decreased by \$4,579,00 by the end of the fiscal year as compared to prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances in a matter similar to the private business sector.

The *Statement of Net Assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the *financial position* of the County is improving or deteriorating. During 2012, the net assets of the County increased by \$8.8 million.

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

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

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

The government-wide financial statements can be found on pages 19 – 21 of this report.

Fund Financial Statements

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

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

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

The County maintains 159 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, which is considered to be major fund. Information for the other 158 governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements can be found on pages 22 - 25 of this report.

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

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

The basic proprietary fund financial statements can be found on pages 26 - 29 of this report.

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

The basic fiduciary fund financial statements can be found on pages 30 - 31 of this report.

Notes to the Financial Statements: The notes provide additional information that is essential to fully understand the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on page 33 of this report.

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

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

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The government-wide financial analysis focuses on the net assets and changes in net assets of the County's governmental and business-type activities. As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. As the following table demonstrates, the County's assets exceeded its liabilities by \$131,001,604 at September 30, 2012.

Webb County's Net Assets
(in Thousands)

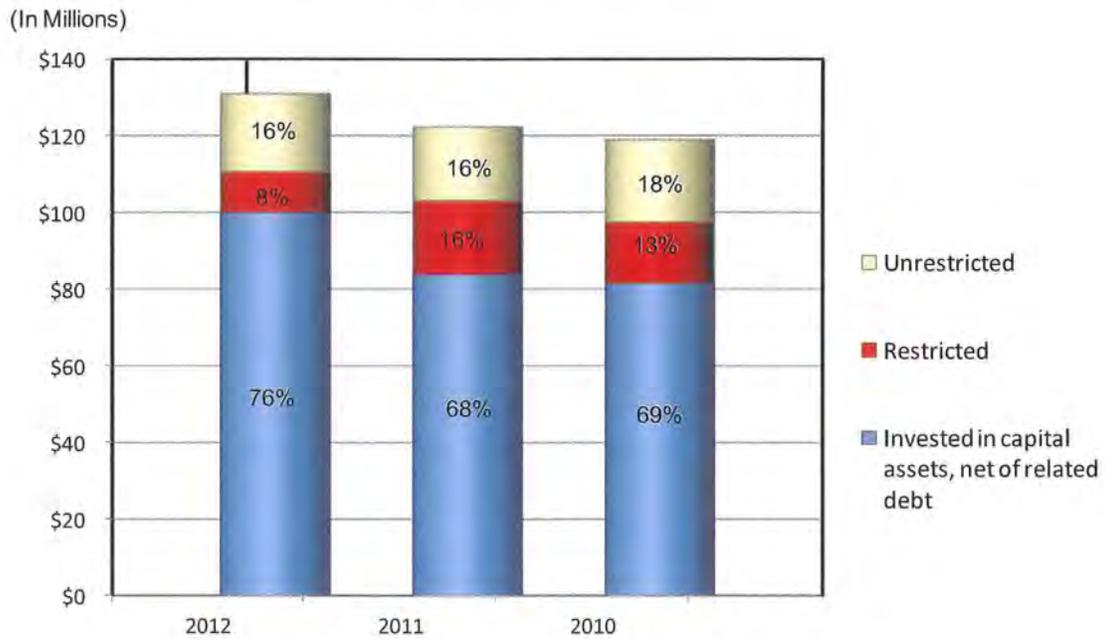
	<u>Governmental</u>		<u>Business-type</u>		<u>Total</u>	
	<u>Activities</u>		<u>Activities</u>			
	2012	2011	2012	2011	2012	2011
Current and other assets	\$ 64,113	\$ 64,340	\$ (2,231)	\$ (1,844)	\$ 61,882	\$ 62,495
Capital Assets	149,710	142,022	14,226	14,742	163,936	156,764
Total assets	<u>213,822</u>	<u>206,361</u>	<u>11,995</u>	<u>12,898</u>	<u>225,818</u>	<u>219,259</u>
Long-term liabilities outstanding	69,189	72,736	6,534	7,147	75,723	79,882
Other liabilities	18,818	16,788	275	241	19,093	17,029
Total liabilities	<u>88,007</u>	<u>89,524</u>	<u>6,809</u>	<u>7,388</u>	<u>94,816</u>	<u>96,912</u>
Net assets:						
Invested in capital assets, net of related debt	92,248	76,249	7,826	7,733	100,074	83,982
Restricted	10,223	18,707	450	476	10,673	19,183
Unrestricted	<u>23,344</u>	<u>21,882</u>	<u>(3,089)</u>	<u>(2,699)</u>	<u>20,255</u>	<u>19,183</u>
Total net assets	<u>\$ 125,816</u>	<u>\$ 116,838</u>	<u>\$ 5,186</u>	<u>\$ 5,510</u>	<u>\$ 131,002</u>	<u>\$ 122,348</u>

By far, the largest portion of the County's net assets, \$100,073,724 (76.4%) reflects investment in buildings, vehicles, equipment, infrastructure and construction in progress, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, \$10,672,828 (8.1%) represents resources that are subject to external restrictions. The remaining balance of *unrestricted net assets* \$20,255,052 (15.5%) may be used to meet the government's ongoing obligations to citizens and creditors.

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

Webb County, Texas Composition of Net Assets



The following table demonstrates the County's net assets increased by \$8,795,856 from the prior year.

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

	Governmental		Business-type		Total	
	Activities		Activities			
	2012	2011	2012	2011	2012	2011
REVENUES						
Program revenues:						
Charges for services	\$ 12,954	\$ 15,190	\$ 2,465	\$ 2,399	\$ 15,420	\$ 17,588
Operating grants and contributions	36,335	29,628			36,335	29,628
Capital grants and contributions	3,991	2,723			3,991	2,723
General revenues:						
Property taxes	59,620	57,231			59,620	57,231
Other taxes	18,047	15,780			18,047	15,780
Other	2,631	3,328	1	1	2,631	3,328
Total Revenues	\$ 133,577	\$ 123,880	\$ 2,466	\$ 2,399	\$ 136,043	\$ 126,279
EXPENSES						
Program activities						
Primary government:						
Governmental activities:						
General Government	\$ 21,584	\$ 20,033			\$ 21,584	\$ 20,033
Public Safety	20,736	18,190			20,736	18,190
Justice System	29,832	30,365			29,832	30,365
Health and Human Services	19,363	19,547			19,363	19,547
Infrastructure and Environmental Services	7,752	8,330			7,752	8,330
Correction and Rehabilitation	18,726	17,645			18,726	17,645
Community and Economic Development	3,320	2,825			3,320	2,825
Interest on Long-term Debt	2,668	2,721			2,668	2,721
Business-type Activities						
Webb County Enterprise Funds			\$ 3,265	\$ 3,276	3,265	3,276
Total Expenses	\$ 123,982	\$ 119,656	\$ 3,265	\$ 3,276	\$ 127,247	\$ 122,932
Increase (decrease) in net assets						
before transfers	\$ 9,595	\$ 4,224	\$ (799)	\$ (876)	\$ 8,796	\$ 3,347
Transfers	(475)	(492)	475	492		
Increase in net assets	<u>\$ 9,120</u>	<u>\$ 3,732</u>	<u>\$ (324)</u>	<u>\$ (385)</u>	<u>\$ 8,796</u>	<u>\$ 3,347</u>
Net assets - beginning of year (restated)	116,696	113,105	5,510	5,895	122,206	119,000
Net assets - end of year	<u>\$ 125,816</u>	<u>\$ 116,838</u>	<u>\$ 5,186</u>	<u>\$ 5,510</u>	<u>\$ 131,002</u>	<u>\$ 122,348</u>

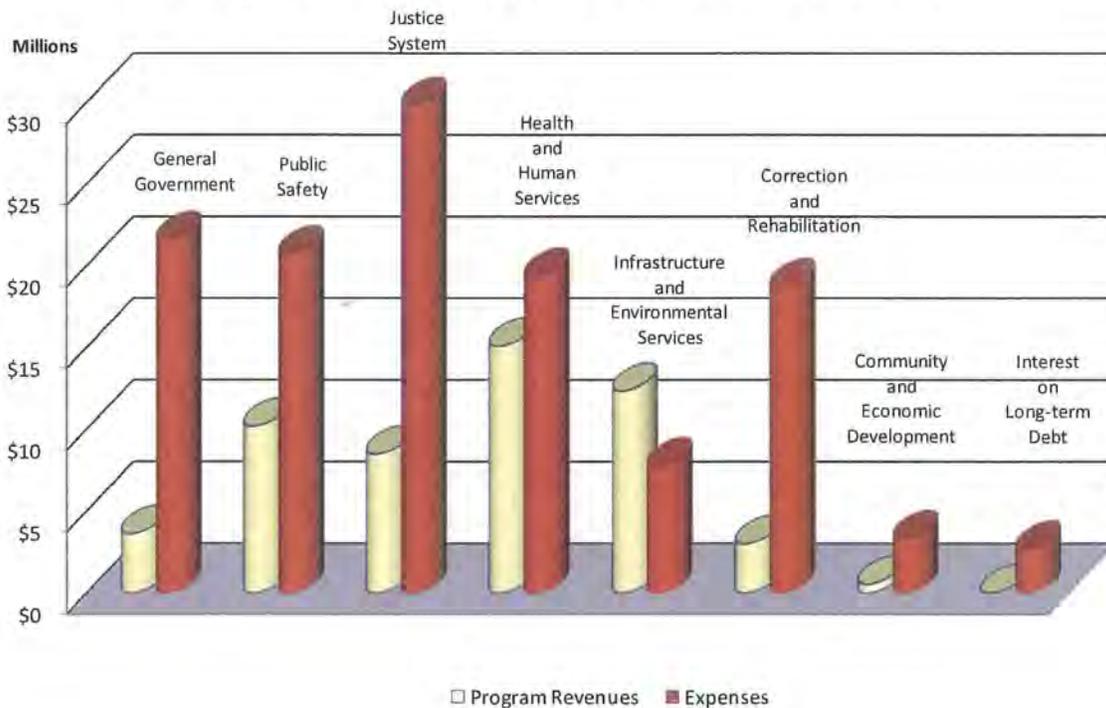
During the current fiscal year, the County's total revenues increased by \$9,763,555 (7.7%) and total expenses increased by approximately \$4.3 million (3.5%). Total revenues for this year were more than total expenses resulting in an increase in *total net assets* of \$8,795,856. Most of the growth reflects an increase in revenues from operating grants and contributions as compared to the previous year in the amount of \$6.7 million (or 22.6%) which is attributable to the increase in Federal grant awards specifically from the Department of Homeland Security for Operation Stonegarden Grant Programs.

Governmental Activities

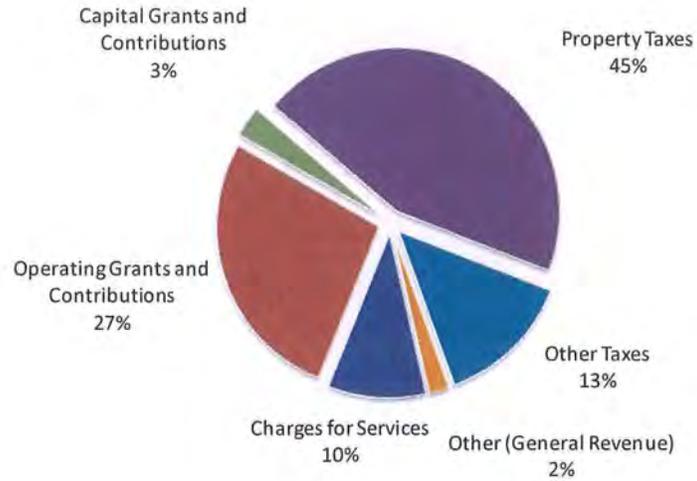
Governmental activities increased the County’s net assets by \$9,119,922, resulting in 103.7% of the total growth in net assets as business-type activities decreased net assets by 3.7%. Key elements of this increase are as follows:

- Overall, revenue increased by \$9,696,866 or 7.8 percent of which a significant share of \$6.7 million relates to operating grants and contributions, \$2.3 million sales and miscellaneous taxes, and \$2.4 million property taxes.
- The Public Safety function was the function with the most significant changes with an increase of \$2.5 million (14%) compared from prior year. The change can be attributable to increase funding from Federal awards for the Sheriff Department.
- Expenses of governmental activities increased by \$4.3 million which is a 3.6% increase from the prior year; which is primarily attributable to the increasing cost of Public Safety function with \$2.5 million increase and the expenses incurred for the General Government function with an increase of \$1.6 million.

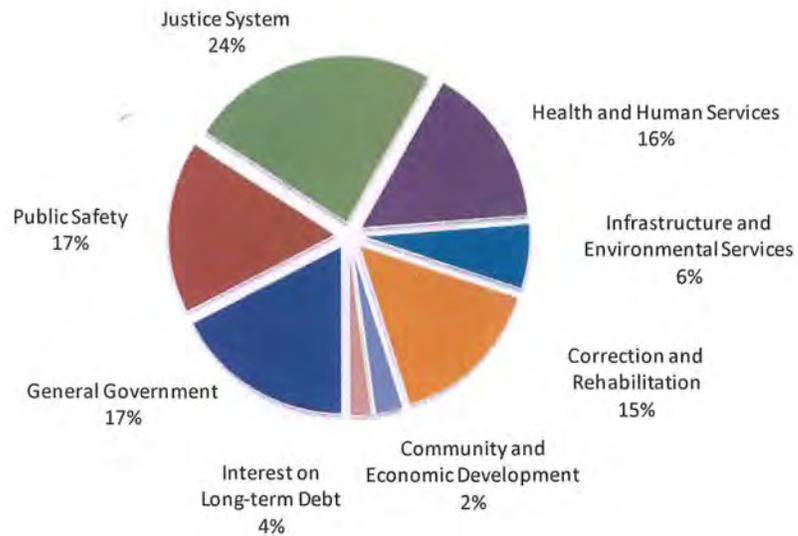
Program Revenue and Expense- Governmental Activities



Revenues by Source - Governmental Activities



Expenses by Function - Governmental Activities

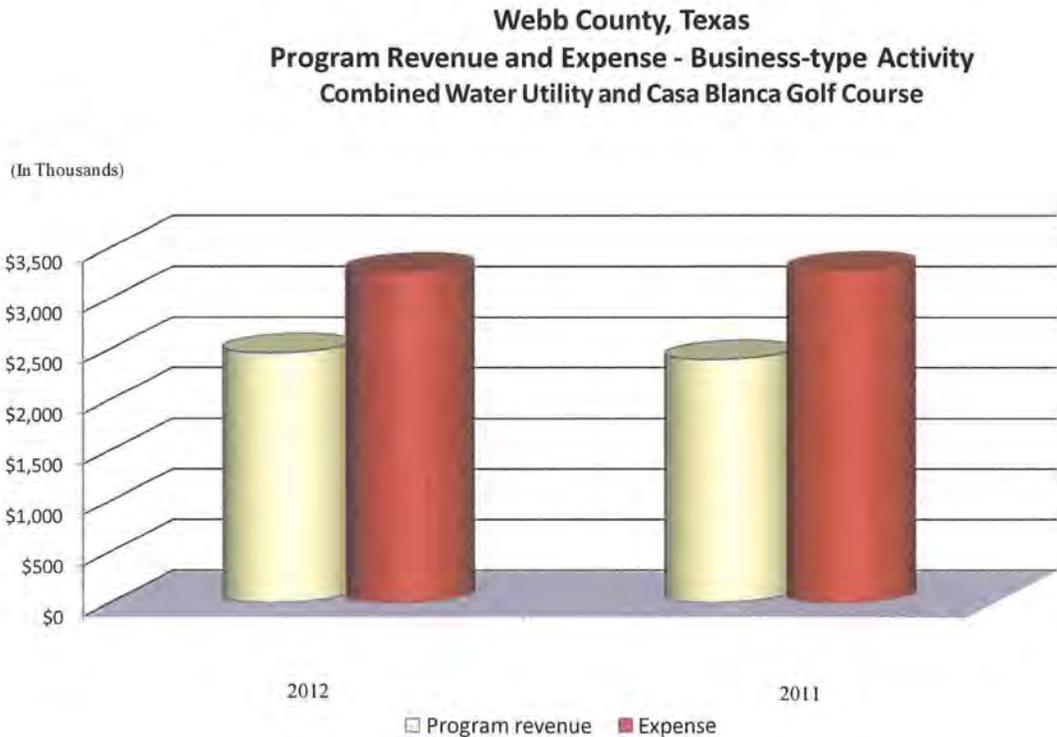


Business-type Activities

Business-type activities decreased the County's net assets by \$324,066 and had an ending net asset balance of \$5,185,905. Key elements of the current year ending net asset balance are as follows:

- Charges for services increased by \$66,977 (2.8%), as compared to the cost of operating expenses resulting in a current year decrease in net assets before transfers of \$804,094.
- The Casa Blanca Golf Course resulted with a loss before contributions and transfers of \$335,287.
- The Water Utility enterprise fund resulted in a loss before contributions and transfers of \$468,807. The most significant contribution to the loss was the non-operating interest expense of \$288,726.

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 \$28,086,537, a decrease of \$3,436,832 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 \$11,409,684, while the total fund balance was \$13,750,865. 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 15.5 % of total General Fund expenditures.

The Fund Balance of the Webb County's General Fund increased by \$780,384 from the previous fiscal year. Key differences between last year's General Fund activities and this year's include:

- Revenues increased by \$6,470,832 (9.2%) from the previous year. The most significant changes were an increase of \$3,031,182 for current ad-valorem property taxes (6.6%) and \$2,264,950 (15.6%) for general sales 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.
- Justice System expenditures increased by \$1,598,560 (7.1%) from the previous year. The most significant changes were an increase of \$616,873 for the District Attorney Department to fund additional personnel and an increase of \$186,022 for the Judicial General Department to fund increased court costs, in particular capital murder cases from the 49th District Court.
- Other financing sources (uses) for transfers out increased by \$2.4 million from the previous year. The most significant changes were an increase of \$1.4 million for transfers to Capital Outlay and Permanent Improvement funds and an increase of \$898,288 to finance the Employees Health Benefit fund.

Proprietary Funds

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

- The combined total *net assets* for the two enterprise funds at year end totaled \$5,065,728.
- The Water Utility Fund net assets at year end totaled \$5,159,674. Of this amount, 126.2% is invested in capital assets net of related debt. Charges for services increased by \$86,188 (or 4.9%) from the previous year. Current year operations resulted in operating loss of \$180,636. The operating loss can also be attributed to current year depreciation and amortization expenses of \$375,335 and \$21,562, respectively.
- The Casa Blanca Golf Course net assets at year end totaled negative \$93,946. Of this amount, \$1.3 million is invested in capital assets net of related debt; resulting in an unrestricted net asset balance of negative \$1.4 million. The operating loss for the year was \$288,071. Part of the operating loss can be attributed to current year depreciation of \$140,625 and increased operating costs of other supplies and expenses for \$667,817, respectively.

GENERAL FUND BUDGETARY HIGHLIGHTS

At year end, general fund expenditures were less than budget estimates by \$2,929,142. In contrast, General fund revenues were more than budgeted estimates by \$1,453,959 resulting in a positive variance of \$4,383,101. The most significant variance was in the sales and miscellaneous taxes revenues with a \$2,193,683 positive variance; this variance was due to a State wide sales tax collections increase, boosted by strong business spending in the oil/natural gas and manufacturing sectors, and to a lesser extent by retail sales activity. In contrast, property taxes revenues were less than budgeted estimates by \$1.2 million. The current ad valorem property taxes shortfall can be attributed to a budget increase of \$2.4 million compared from previous year. Property taxes comprise approximately 68 percent of total revenue received.

Webb County Commissioner's Court approved a budget increase during the fiscal year for \$165,000 for a special project which funded part-time employees in order to assist to better enhance the existing information system to facilitate compliance with CJIS reporting requirements (arrests and dispositions).

In addition, Webb County Commissioners Court approved transfers to increase the budget for transfers out by \$2.8 million. Most significantly was the creation of two capital projects being funded by payroll savings, capital outlay fund and permanent improvement fund, with \$242,731 and \$1,492,840, respectively. Also, transfers out of \$1 million to cover the deficit of the Employees Health Benefits fund.

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, 2012, amounted to \$163,935,740 (net of accumulated depreciation). The total increase in the County's net investment in capital asset for the current fiscal year was 4.6%. The investments in capital assets include land, infrastructure, infrastructure-in-progress, buildings, equipment, furniture and construction in progress.

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

- The Tanquecitos infrastructure in progress project with a cost of \$1,743,437 was funded by Texas Department of Transportation. The purpose of this project was to pave roads and for storm drainage improvements in Colonia Tanquecitos South Acres 1 and 2.
- An infrastructure in progress, Loop 20 Stimulus Project, with a cost of \$2,269,791 was funded by TxDOT. This project was for the preliminary engineering phase of the construction of main lanes and overpasses along Loop 20 in the North side of Webb County.
- The purchase of vehicles totaled \$2,516,554, mostly funded by Operation Stonegarden Grants from U.S. Department of Homeland Security. One of these vehicles is a SWAT armored vehicle which is used by the Sheriff's Office for dangerous law enforcement operations.
- The tract of land that houses the administration building of the El Aguila Rural Transportation program administered by the Community Action Agency was acquired from the City of Laredo for a cost of \$310,599.
- JJAEP Facility, a construction in progress project, for a cost of \$1,313,332 is being funded by Region One Education Service Center. The purpose of JJAEP is to provide an educational setting for students that have been expelled from the public schools.

Webb County's Capital Assets

(net of depreciation)

(in Thousands)

	Governmental		Business-type		Total	
	Activities		Activities			
	2012	2011	2012	2011	2012	2011
Capital assets, not being depreciated:						
Land and improvements	\$ 8,963	\$ 8,652	\$ 1,961	\$ 1,961	\$ 10,924	\$ 10,614
Infrastructure in progress	13,316	8,614			13,316	8,614
Construction in progress	3,086	3,221			3,086	3,221
Total capital assets, not being depreciated	25,365	20,487	1,961	1,961	27,326	22,449
Capital assets, being depreciated, net:						
Infrastructure	50,126	48,757	11,287	11,621	61,413	60,378
Buildings	62,876	62,399	509	534	63,386	62,933
Furniture, fixtures and equipment	11,055	10,131	469	626	11,524	10,757
Intangible	287	247			287	247
Total capital assets, being depreciated, net	124,345	121,534	12,265	12,781	136,610	134,315
Total	\$ 149,710	\$ 142,022	\$ 14,226	\$ 14,742	\$ 163,936	\$ 156,764

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 \$67,370,000. 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 \$4,579,000 (6.4%) from the previous fiscal year.

Webb County's Outstanding Debt

General Obligation

(in Thousands)

	Governmental		Business-type		Total	
	Activities		Activities			
	2012	2011	2012	2011	2012	2011
Certificates of obligation	20,291	21,196	1,694	1,748	21,985	22,944
Limited tax refunding bonds	40,711	43,353	1,972	2,207	42,683	45,560
Other lending requirements	580	1,224	2,735	3,055	3,316	4,279
Total	\$ 61,583	\$ 65,773	\$ 6,401	\$ 7,009	\$ 67,983	\$ 72,782

The presently outstanding ad valorem tax supported debt of Webb County has an underlying rating of “Aa3” by Moody’s, “AA” by Standard & Poor’s and “AA-” by Fitch (Limited Tax Refunding Bonds, Series 2012).

Texas Statutes limit the amount of general obligation debt a government entity may issue up to 25% of its total assessed value of real property. The current debt limitation for the County of Webb is \$3,803,878,000 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:

- The calendar year 2012 unemployment rate for the County of Webb was at 7.2%, which is a decrease of 0.9% from a year ago. Webb County’s unemployment rate was still higher than Texas rate of 6.7% and lower than national average rate of 8.1%.
- Webb County employer’s retirement contribution rate increased from 10% to 10.45% effective January 1, 2013. The employee contribution rate will remain at 6%.
- Webb County employer’s health insurance contribution amount increased from \$5,200.00 to \$5,590.00 (7.5% increases) effective October 12, 2012.
- The real property assessed value for calendar year 2013 increased by \$995,512,000 7% from the previous calendar year.
- On November 2012, Webb County issued \$9,215,000 in Limited Tax Refunding Bonds, Series 2012 and is in the planning stage of issuing additional Certificates of Obligation, Series 2013.

All of these factors were considered in preparing the Webb County’s budget for the 2013 fiscal year.

CONTACTING THE COUNTY’S FINANCIAL MANAGEMENT

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



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**Webb County, Texas
Statement of Net Assets
September 30, 2012**

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 34,717,888	\$ 461,664	\$ 35,179,552
Receivables:			
Delinquent taxes, net of allowance for uncollectible accounts	9,661,990	-	9,661,990
Accounts and other, net	4,782,820	259,573	5,042,393
Internal Balances	3,260,402	(3,260,402)	-
Due from Other Governmental Agencies	10,558,289	-	10,558,289
Inventories	313,024	59,283	372,307
Other assets	818,360	249,062	1,067,422
Capital Assets, not being depreciated:			
Land and improvements	8,962,827	1,961,407	10,924,234
Infrastructure in progress	13,315,579	-	13,315,579
Construction in progress	3,086,117	-	3,086,117
Capital Assets, being depreciated:			
Infrastructure	98,787,194	13,848,256	112,635,450
Buildings	103,160,083	879,672	104,039,755
Equipment and Furniture	46,154,169	1,745,870	47,900,039
Less: Accumulated Depreciation	(123,756,440)	(4,208,994)	(127,965,434)
Total Capital Assets	<u>149,709,529</u>	<u>14,226,211</u>	<u>163,935,740</u>
Total Assets	<u>213,822,302</u>	<u>11,995,391</u>	<u>225,817,693</u>
LIABILITIES			
Accounts payable and accrued expenses	15,344,104	275,238	15,619,342
Claims payable	1,277,942	-	1,277,942
Due to other governmental agencies	1,796,043	-	1,796,043
Unearned revenue	400,012	-	400,012
Long-term liabilities			
Due within one year			
Bonds, capital leases and contracts	4,271,160	672,475	4,943,635
Accrued interest	338,214	48,387	386,601
Compensated absences	1,614,723	19,589	1,634,312
Claims and judgments	878,456	-	878,456
Due in more than one year			
Bonds, capital leases and contracts	57,311,492	5,728,122	63,039,614
Compensated absences	2,121,595	31,974	2,153,569
Claims and judgments	330,670	-	330,670
OPEB liability	2,322,192	33,701	2,355,893
Total liabilities	<u>88,006,603</u>	<u>6,809,486</u>	<u>94,816,089</u>
NET ASSETS			
Invested in capital assets, net of related debt	92,248,111	7,825,613	100,073,724
Restricted for:			
Capital projects	1,471,404	24,285	1,495,689
Debt service	2,219,227	425,412	2,644,639
Legislative	6,532,500	-	6,532,500
Unrestricted	23,344,457	(3,089,405)	20,255,052
Total net assets	<u>\$ 125,815,699</u>	<u>\$ 5,185,905</u>	<u>\$ 131,001,604</u>

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

Webb County, Texas
Statement of Activities
For the Year Ended September 30, 2012

<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	21,584,137	\$ 2,809,458	\$ 825,898
Public Safety	20,736,475	561,805	9,628,975
Justice System	29,832,372	4,896,781	3,596,853
Health and Human Services	19,362,513	8,270	15,085,790
Infrastructure and Environmental Services	7,751,925	4,648,927	3,697,314
Correction and Rehabilitation	18,726,009	29,015	2,959,241
Community and Economic Development	3,320,203	-	540,560
Interest on Long-term debt	2,667,951	-	-
Total governmental activities	123,981,585	12,954,256	36,334,631
Business-type activities			
Webb County Water Utility	2,302,722	1,838,460	-
Casa Blanca Golf Course	962,370	627,038	-
Total business-type activities	3,265,092	2,465,498	-
Total primary government	127,246,677	15,419,754	36,334,631

General revenues:

Taxes:

Property taxes, levied for general purposes

Property taxes, levied for debt service

Hotel Motel occupancy tax

Sales and miscellaneous tax

Unrestricted investment earnings

Miscellaneous

Transfers

Total general revenues, special items, and transfers

Change in net assets

Net assets - beginning, restated

Net assets - ending

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

Net (Expense) Revenue and Changes in Net Assets

<u>Capital Grants and Contributions</u>	<u>Primary Government</u>		<u>Total</u>
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	
\$ -	\$ (17,948,781)		\$ (17,948,781)
-	(10,545,695)		(10,545,695)
-	(21,338,738)		(21,338,738)
-	(4,268,453)		(4,268,453)
3,990,560	4,584,876		4,584,876
-	(15,737,753)		(15,737,753)
-	(2,779,643)		(2,779,643)
-	(2,667,951)		(2,667,951)
<u>3,990,560</u>	<u>(70,702,138)</u>		<u>(70,702,138)</u>
-		(464,262)	(464,262)
-		(335,332)	(335,332)
-		(799,594)	(799,594)
<u>3,990,560</u>	<u>(70,702,138)</u>	<u>(799,594)</u>	<u>(71,501,732)</u>
	53,878,744	-	53,878,744
	5,741,236	-	5,741,236
	592,473	-	592,473
	17,454,097	-	17,454,097
	205,678	528	206,206
	2,424,832	-	2,424,832
	(475,000)	475,000	-
	<u>79,822,060</u>	<u>475,528</u>	<u>80,297,588</u>
	9,119,922	(324,066)	8,795,856
	116,695,777	5,509,971	122,205,748
<u>\$ 125,815,699</u>	<u>\$ 5,185,905</u>		<u>\$ 131,001,604</u>

**Webb County, Texas
Balance Sheet
Governmental Funds
September 30, 2012**

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and investments	\$ 18,116,153	\$ 11,864,973	\$ 29,981,126
Taxes receivable, net	8,614,334	1,047,656	9,661,990
Due from other funds	10,431,475	4,938,175	15,369,650
Receivable from other governments	2,345,726	6,712,060	9,057,786
Other receivables, net	4,640,766	141,989	4,782,755
Inventories	295,567	17,456	313,023
Other assets	87,120	17,465	104,585
Total assets	<u>44,531,141</u>	<u>24,739,774</u>	<u>69,270,915</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	7,413,083	2,785,697	10,198,780
Due to other funds	7,520,390	5,342,097	12,862,487
Payable to other governments	322,908	4,032	326,940
Deferred revenue	11,528,543	1,406,241	12,934,784
Other accrued expenditures	1,243,217	466,974	1,710,191
Other payables	2,752,135	399,061	3,151,196
Total liabilities	<u>30,780,276</u>	<u>10,404,102</u>	<u>41,184,378</u>
Fund balances:			
Nonspendable:			
Inventories	295,567	17,456	313,023
Prepaid Items	81,015	-	81,015
Restricted:			
General government	-	2,083,258	2,083,258
Justice system	-	1,595,806	1,595,806
Health and human services	-	1,325,992	1,325,992
Infrastructure & environmental services	7,362	1,508,340	1,515,702
Correctional and rehabilitation	-	737,502	737,502
Community and economic development	-	886,608	886,608
Debt service	-	2,219,227	2,219,227
Public safety	1,330	2,448,883	2,450,213
Other purposes	-	116,716	116,716
Committed:			
Infrastructure & environmental services	-	1,209,614	1,209,614
Other purposes	-	172,560	172,560
Assigned:			
Imprest and change funds	19,337	13,710	33,047
General Fund 2013 budget shortfall	1,900,198	-	1,900,198
Other purposes	36,372	-	36,372
Unassigned:			
	11,409,684	-	11,409,684
Total fund balances	<u>13,750,865</u>	<u>14,335,672</u>	<u>28,086,537</u>
Total liabilities and fund balances	<u>44,531,141</u>	<u>24,739,774</u>	<u>69,270,915</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 Assets
September 30, 2012

Total fund balance, governmental funds	\$	28,086,537
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Amounts reported for governmental activities in the Statement of Net Assets are different because:

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

Add - capital assets		273,465,969
Deduct - accumulated depreciation		(123,756,440)

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

Taxes receivables, deferred		9,154,873
Accounts receivables and fines, net		3,127,356

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

680,813

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

Add - bond discounts		114,383
Add - Deferred Amount for Refunding		1,203,144
Add - bond issuance cost		713,775
Deduct - bonds payable		(61,288,615)
Deduct - accrued interest on bonds payable		(338,214)
Deduct - bond premiums		(1,611,564)
Deduct - accrued compensated absences		(3,736,318)

Net Assets of Governmental Activities in the Statement of Net Assets	<u>\$</u>	<u>125,815,699</u>
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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, 2012

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES			
Property Taxes	\$ 52,125,679	\$ 7,491,927	\$ 59,617,606
Sales and other taxes	17,269,683	592,473	17,862,156
Fees and fines	493,244	2,310,922	2,804,166
Intergovernmental	2,018,902	34,522,519	36,541,421
Charges for services	4,699,874	4,002,942	8,702,816
Investment earnings	129,775	46,128	175,903
Miscellaneous	270,857	2,135,262	2,406,119
Grant matching	-	3,353,599	3,353,599
Total revenues	<u>77,008,014</u>	<u>54,455,772</u>	<u>131,463,786</u>
EXPENDITURES			
Current:			
General government	17,018,622	1,322,784	18,341,406
Public safety	11,672,396	7,185,230	18,857,626
Justice system	24,037,277	3,834,956	27,872,233
Health and human services	3,714,567	14,979,150	18,693,717
Infrastructure and environmental services	173,294	6,523,302	6,696,596
Corrections and rehabilitation	14,755,316	2,988,295	17,743,611
Community and economic development	2,339,487	1,171,821	3,511,308
Debt Service:			
Principal ¹	-	4,193,075	4,193,075
Interest and other charges	-	2,655,815	2,655,815
Capital outlay	-	14,865,130	14,865,130
Total Expenditures	<u>73,710,959</u>	<u>59,719,558</u>	<u>133,430,517</u>
Excess (deficiency) of revenues over expenditures	<u>3,297,055</u>	<u>(5,263,786)</u>	<u>(1,966,731)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	880,000	3,425,544	4,305,544
Transfers out	(3,401,571)	(2,378,974)	(5,780,545)
Proceeds from sale of equipment	4,900	-	4,900
Total other financing sources and uses	<u>(2,516,671)</u>	<u>1,046,570</u>	<u>(1,470,101)</u>
Net change in fund balances	780,384	(4,217,216)	(3,436,832)
Fund balances - beginning, restated	<u>12,970,481</u>	<u>18,552,888</u>	<u>31,523,369</u>
Fund balances - ending	<u>\$ 13,750,865</u>	<u>\$ 14,335,672</u>	<u>\$ 28,086,537</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, 2012

Net change in fund balances - total governmental funds: \$ (3,436,832)

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

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

This is the amount by which capital outlays \$14,865,130 exceeded depreciation \$7,177,198 in the current period. 7,687,932

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. (4,900)

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. 1,966,963

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.

Repayments	
Principal payments	4,193,075
Amortization of Issuance Cost, Premiums, Discounts and Deferred Amount on Refunding	(88,155)

Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Accrued interest not reflected on Governmental funds	26,229
Changes in inventory	55,400
Changes in payables related to accrued receivables	(300,344)
Bad debt expenses	(175,414)
Compensated absences	(356,775)

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. (447,257)

Change in net assets of governmental activities	\$ 9,119,922
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The accompanying notes are an integral part of these financial statements.

**Webb County, Texas
Statement of Net Assets
Proprietary Funds
September 30, 2012**

	Business Type Activities Enterprise Funds			Governmental Activities
	(Major Fund)	(Non Major Fund)	Total	Internal Service Funds
	Water Utility	Casa Blanca Golf Course		
ASSETS				
Current assets:				
Cash and investments	\$ 425,711	\$ 35,953	\$ 461,664	\$ 4,736,760
Accounts Receivable, net	258,133	1,439	259,572	-
Deferred charges	238,642	10,420	249,062	-
Due from other funds	864	3	867	2,058,434
Other receivables	-	-	-	66
Inventories	39,430	19,853	59,283	-
Total current assets	<u>962,780</u>	<u>67,668</u>	<u>1,030,448</u>	<u>6,795,260</u>
Non-current assets:				
Capital Assets:				
Land and improvements	216,295	1,745,112	1,961,407	-
Infrastructure	12,868,629	232,000	13,100,629	-
Utility System	747,627	-	747,627	-
Buildings	574,357	305,315	879,672	-
Equipment and furniture	947,853	798,017	1,745,870	84,068
Less Accumulated depreciation	(3,482,900)	(726,094)	(4,208,994)	(84,068)
Total non-current assets	<u>11,871,861</u>	<u>2,354,350</u>	<u>14,226,211</u>	<u>-</u>
Total assets	<u><u>12,834,641</u></u>	<u><u>2,422,018</u></u>	<u><u>15,256,659</u></u>	<u><u>6,795,260</u></u>

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

**Webb County, Texas
Statement of Net Assets
Proprietary Funds
September 30, 2012**

	Business Type Activities Enterprise Funds			Governmental Activities
	(Major Fund)	(Non Major Fund)	Total	Internal Service Funds
	Water Utility	Casa Blanca Golf Course		
LIABILITIES				
Current Liabilities:				
Accounts payable	78,795	51,248	130,043	-
Claims payable				1,277,942
Salaries payable	20,190	-	20,190	-
Accrued interest payable	44,150	4,237	48,387	-
Due to other funds	1,960,302	1,421,143	3,381,445	1,185,013
Other accrued expenses	47,170	1,554	48,724	-
Customer deposits	76,280	-	76,280	-
Compensated absences	19,589	-	19,589	-
Capital lease obligation	-	119,763	119,763	-
Claims and judgments	-	-	-	878,457
Bonds, notes and loans payable	404,523	148,189	552,712	-
Total current liabilities	2,650,999	1,746,134	4,397,133	3,341,412
Non-current liabilities:				
Compensated absences	31,974	-	31,974	-
Capital lease obligation	-	20,515	20,515	-
Claims and judgments	-	-	-	330,670
OPEB Liabilities	33,701	-	33,701	2,322,192
Bonds, notes and loans payable	4,958,293	749,315	5,707,608	-
Total non-current liabilities	5,023,968	769,830	5,793,798	2,652,862
Total liabilities	7,674,967	2,515,964	10,190,931	5,994,274
NET ASSETS				
Invested in capital assets, net of related deb	6,509,045	1,316,568	7,825,613	-
Restricted for debt service	425,412	-	425,412	-
Restricted for capital projects	-	24,285	24,285	-
Unrestricted	(1,774,783)	(1,434,799)	(3,209,582)	800,986
Total net assets	\$ 5,159,674	\$ (93,946)	\$ 5,065,728	\$ 800,986
Adjustment to reflect the consolidation of internal service fund activities related to the Water Utility Fund.			120,177	
Net assets of business-type activities			\$ 5,185,905	

Webb County, Texas
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended September 30, 2012

	Business Type Activities Enterprise Funds			Governmental Activities
	(Major Fund)	(Non-Major Fund)	Total	Internal Service Funds
	Water Utility	Casa Blanca Golf Course		
REVENUES				
Charges for services and plan members contributions	\$ 1,838,388	\$ 627,038	\$ 2,465,426	\$ 12,276,584
Total operating revenues	<u>1,838,388</u>	<u>627,038</u>	<u>2,465,426</u>	<u>12,276,584</u>
OPERATING EXPENSES				
Personnel services	929,013	-	929,013	-
Contractual services	18,409	-	18,409	69,393
Utilities	269,600	84,174	353,774	-
Repairs and maintenance	163,712	21,806	185,518	-
Other supplies and expenses	238,027	667,817	905,844	-
Insurance claims and expenses	-	-	-	13,300,668
OPEB costs	3,366	-	3,366	378,491
Depreciation	375,335	140,625	515,960	-
Amortization	21,562	687	22,249	-
Total Operating Expenses	<u>2,019,024</u>	<u>915,109</u>	<u>2,934,133</u>	<u>13,748,552</u>
Operating income (loss)	<u>(180,636)</u>	<u>(288,071)</u>	<u>(468,707)</u>	<u>(1,471,968)</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest and investment revenue	483	45	528	29,739
Miscellaneous revenue	72	-	72	-
Interest expense	(288,726)	(47,261)	(335,987)	-
Total non-operating revenue (expenses)	<u>(288,171)</u>	<u>(47,216)</u>	<u>(335,387)</u>	<u>29,739</u>
Income (loss) before contributions and transfers	<u>(468,807)</u>	<u>(335,287)</u>	<u>(804,094)</u>	<u>(1,442,229)</u>
Transfers in	475,000	-	475,000	3,209,426
Transfers out	-	-	-	(2,209,426)
Change in net assets	<u>6,193</u>	<u>(335,287)</u>	<u>(329,094)</u>	<u>(442,229)</u>
Total net assets - beginning	<u>5,153,481</u>	<u>241,341</u>	<u>5,394,822</u>	<u>1,243,215</u>
Total net assets - ending	<u>\$ 5,159,674</u>	<u>\$ (93,946)</u>	<u>\$ 5,065,728</u>	<u>\$ 800,986</u>
Change in net assets, per above				
Adjustment to reflect the consolidation of internal service fund activities related to the Water Utility Fund.			5,028	
Change in net assets of business-type activities (page 44)			<u>(324,066)</u>	

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

Webb County, Texas
Statement of Cash Flows
Proprietary Funds
For Year Ended September 30, 2012

	Business Type Activities			Governmental
	Enterprise Fund			Activities
	(Major Fund)	(Non-Major Fund)		Internal
	<u>Water Utility</u>	<u>Casa Blanca Golf Course</u>	<u>Total</u>	<u>Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 1,864,889	625,099	2,489,988	-
Premiums from participants	-	-	-	12,276,844
Payments to employees	(932,275)	-	(932,275)	-
Payments to vendors, suppliers	(692,466)	(751,535)	(1,444,001)	(69,392)
Payments to insurance administrators				(1,474,262)
Claims Paid				(12,435,559)
Internal Transactions	(74,275)	398,979	324,704	-
Net cash provided (used) by operating activities	<u>165,873</u>	<u>272,543</u>	<u>438,416</u>	<u>(1,702,369)</u>
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES				
Transfers In	475,000	-	475,000	3,209,426
Transfers Out				(2,209,426)
Net cash provided (used) by non capital financing activities	<u>475,000</u>	<u>-</u>	<u>475,000</u>	<u>1,000,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Short Term Notes Payable	37,602	15,574	53,176	-
Interest Paid on Debt	(286,951)	(47,709)	(334,660)	-
Capital Lease Obligation	-	(114,254)	(114,254)	-
Long Term Bonds Payable	(399,042)	(148,590)	(547,632)	-
Issuance Cost for Bonds	1,894	1,089	2,983	-
Net cash provided (used) by capital financing activities	<u>(646,497)</u>	<u>(293,890)</u>	<u>(940,387)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	555	45	600	29,739
Net cash provided (used) by investing activities	<u>555</u>	<u>45</u>	<u>600</u>	<u>29,739</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>(5,069)</u>	<u>(21,302)</u>	<u>(26,371)</u>	<u>(672,630)</u>
Cash and investments, beginning of year	430,780	57,255	488,035	5,409,390
Cash and investments, end of year	<u>\$ 425,711</u>	<u>35,953</u>	<u>461,664</u>	<u>4,736,760</u>
Reconciliation of operating income to net cash provided (used) by operations:				
Operating income	\$ (180,636)	(288,071)	(468,707)	(1,471,968)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	375,335	140,625	515,960	-
Amortization expense	21,562	687	22,249	-
(Increase) Decrease in Accounts Receivable	26,501	(145)	26,356	260
(Increase) Decrease in Due from Other Funds	12,747	107	12,854	1,623,097
(Increase) Decrease in Inventories	(8,107)	(3,085)	(11,192)	-
Increase (Decrease) in Accounts Payable	3,844	26,006	29,850	-
Increase (Decrease) in Claims Payable	-	-	-	182,815
Increase (Decrease) in Other Payables	4,911	(2,453)	2,458	-
Increase (Decrease) in Accrued Liabilities	-	-	-	90,236
Increase (Decrease) in Accrued Wages Payable	1,635	-	1,635	-
Increase (Decrease) in Due to Other Funds	(87,022)	398,872	311,850	(2,439,261)
Increase (Decrease) in Short-Term Risk Liability	-	-	-	(247,712)
Increase (Decrease) in Long-Term Risk Liability	-	-	-	181,673
Increase (Decrease) in Long Term OPEB Liability	3,366	-	3,366	378,491
Increase (Decrease) in Short Term Accrued Compensated Absences	(85)	-	(85)	-
Increase (Decrease) in Long Term Accrued Compensated Absences	(8,178)	-	(8,178)	-
Total adjustments	<u>346,509</u>	<u>560,614</u>	<u>907,123</u>	<u>(230,401)</u>
Net cash provided (used) by operating activities	<u>\$ 165,873</u>	<u>272,543</u>	<u>438,416</u>	<u>(1,702,369)</u>

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

Webb County, Texas
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2012

	Private Purpose Trust Funds	
	<u>Total</u>	<u>Agency Funds</u>
ASSETS		
Cash and investments	\$ 1,007,505	\$ 14,389,981
Other receivables	2,300,071	565,485
Total assets	3,307,576	14,955,466
LIABILITIES		
Accounts payable	2,226,487	97,594
Due to other governments	-	4,076,606
Refunds payable and others	81,089	10,781,266
Total liabilities	2,307,576	14,955,466
NET ASSETS		
Held in trust for benefits and other purposes	\$ 1,000,000	

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

Webb County, Texas
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended September 30, 2012

	Private Purpose Trust Funds
	<u>Total</u>
ADDITIONS	
Interest	\$ 7,501
Total net investment earnings	7,501
Other Additions:	
Grazing lease and royalties	1,163,424
Transfers in	626
Total additions	1,171,551
DEDUCTIONS	
Education	1,370,841
Transfers out	626
Total deductions	1,371,467
Change in net assets	(199,916)
Net assets - beginning	1,199,916
Net assets - ending	\$ 1,000,000

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The County’s significant accounting policies are described below:

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

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

A. REPORTING ENTITY

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

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

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

included in the special revenue funds section of the County's Comprehensive Annual Financial Report (CAFR). These component units do not issue separately audited financial statements. The new reporting standard for government's financial statements established by Governmental Accounting Standards Board, Statement No. 61 Financial Reporting Entity for periods beginning after June 15, 2012. will be reviewed for applicability to the County.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

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

This government-wide focus is more on the sustainability of the County as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. The fund financial statements are, in substance, very similar to the financial statements presented in the previous model. Emphasis here is on the major funds in either the governmental or business-type categories. Non-major funds (by category) or fund type are summarized into a single column.

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct cost and program revenues reported for the variance functions concerned.

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

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

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

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

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

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

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

1. BASIS OF ACCOUNTING

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

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

Accrual:

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

Modified Accrual:

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

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

2. FINANCIAL STATEMENT PRESENTATION

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

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

GOVERNMENTAL FUNDS:

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

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

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

Funds, and the County internal service funds are charges to customers for sales and services. The County also recognizes as operating revenues the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise fund and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets.

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

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

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

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

The Employees Retiree OPEB Fund accounts for retirees (other post employment benefits) healthcare benefits. The County's contracted a consultant to prepare the actuarial report to 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 were prepared every two years September 30, 2009 and 2011 to consider the employer contributions made, increase (decrease) in the net OPEB obligation, percentage of OPEB cost contributed, net OPEB obligation. The County is schedule to obtain a new actuarial report for the following fiscal year.

FIDUCIARY FUNDS:

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

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

The Permanent School Private Purpose Trust Fund accounts for interest income and other 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 \$1,351,817 distribution as of September 30, 2012 from these trust funds. The Court declared one million dollars to remain in the Permanent School Fund as net assets.

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.

The District Attorney's Pool Forfeiture Fund accounts for all of Webb County's forfeitures and are subsequently awarded to other governmental units for law enforcement activities.

The County Sheriff Inmate Trust Fund accounts for inmates' monies.

The Cash Bond Funds account for monies for individuals released on cash bonds.

The Tax Assessor-Collector Fund accounts for collection and payment of monies for other taxing entities within the County.

The Unclaimed Money Fund accounts for unclaimed funds with a value of less than \$100 sent to the Webb County Treasurer.

D. ASSETS, LIABILITIES AND FUND EQUITY

1. DEPOSITS AND INVESTMENTS

The County's cash and cash equivalents include cash on hand, demand deposits, certificate of deposits and money market with a maturity date of 90 days or less from the date of purchase. Additionally, each fund's equity in the State investment pools is considered to be cash equivalent since the funds can deposit or effectively withdraw cash at any time without prior notice or penalty.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

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. As a result, bank overdrafts are reported as interfund payables in the balance sheet. The general fund is the offsetting interfund receivable for the negative cash balance.

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 assets. The accounting and reporting requirements for intangible assets including: easements, water rights, timber rights, patents, trademarks, and computer software.

Intangible assets, which include computer software purchased or internally generated are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Intangible assets for the County are defined as assets with an initial,

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

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

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

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

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

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

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

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

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

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

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

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

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

4. INTERFUND TRANSACTIONS

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

5. DUE FROM OTHER GOVERNMENTAL UNITS

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

6. CAPITAL GRANT

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

7. OTHER ASSETS AND UNAMORTIZED BOND ISSUANCE COSTS

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

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

Governmental Activities:	
Unamortized Bond Issuance Costs	713,775
Prepaid Expenses	86,640
Deposits	<u>18,045</u>
Total \$	<u><u>818,460</u></u>

Business Activities:	
Proprietary Fund:	
Enterprise Fund	
Unamortized Bond Issuance Costs	249,062
Total \$	<u><u>249,062</u></u>

8. RECLASSIFICATION

Certain September 30, 2011 accounts balances have been reclassified in this report to conform to the financial statement presentation used in 2012.

9. USE OF ESTIMATES

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

10. FUND BALANCES

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

The County implemented in the prior year 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, 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 -- These balances represent amounts that are restricted for purposes which only the County Commissioners Court, the highest level of decision-making authority, has to design their use. These amounts are committed through a formal action "court order". A court order is required to be taken to establish, modify or rescind a committed fund balance. These amounts can only be re-allocated by the same formal action taken to originally commit those amounts. Fund allocated through the use of the general fund monies for capital assets are categorized as committed.

Assigned Fund Balance -- Represent amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The governing body has delegated authority to the County Auditor, the chief financial officer, to make recommendations to allocate funds, which have not been previously restricted or committed.

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

It is the County's policy to use restricted funds first, when expenditures are incurred for purposes for which both restricted and unrestricted funds are available. In the case of unrestricted funds, the County will consider first reducing committed funds, then assigned, and followed by unassigned when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

11. RESTRICTED NET ASSETS

The restricted other purposes amounts amount of \$ 10,223,131 reported as other governmental funds includes \$ 6,532,500 for special revenues, and \$ 1,471,404 for capital projects restricted for various programs and projects, along with \$ 2,219,227 for debt service.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

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, 2012 encumbrances amounted to \$325,648, of which \$ 36,372 relates to the general fund, \$ 109,816 to the non-major special revenue funds and \$ 179,460 to non-major capital project funds.

13. ADJUSTMENTS TO FUND BALANCE AND NET ASSETS

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

Governmental Activities

Government Wide Statements of Activities reflect a prior period adjustment for \$ 141,829 due to the beginning balance for grant refund payable for the Community Justice Assistance Division grant programs for fiscal year ended September 30, 2011, an over statement of Net Assets.

Governmental Funds - Special Revenues Funds

The Community Justice Assistance Division (CJAD) special revenue funds was adjusted for (\$141,829); CJAD Basic Supervision Program (\$ 66,886) and CJAD Treatment Incarceration Program (\$ 74,943) for grant refund payable for the end of their biennium funding restatement at the beginning fund balances and the beginning governmental activities net assets for 2011.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FIANANCIAL STATEMENTS

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

The proprietary fund statement of net assets include a reconciliation between net asset – total enterprise fund and net assets of business-type activities as reported in the government-wide statements of net assets. The description of the sole elements of that reconciliation is “Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds.” The details of the \$ 120,177 difference are as follows:

Internal receivable representing charges in excess of cost to business-type activities – prior years	\$ 115,149
Internal payable representing cost in excess of charges to business-type activities – current year	<u>5,028</u>
Net adjustment to increase net assets – total enterprise fund to arrive at net assets – business-type activities	<u><u>\$ 120,177</u></u>

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. DEFICIT FUND EQUITY

The County's Water Utility System Fund is an Enterprise Fund that had a negative unrestricted net assets of \$ 1,774,783 at the end of September 2012. 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 2013 adopted budget reflect a \$ 475,000 transfer out from the General Fund.

The County's Casa Blanca Golf Course Fund is an Enterprise Fund that had a negative unrestricted net assets of \$ 1,434,799 as well as a total deficit net assets of (\$93,496) at the end of September 2012. The County has two golf courses; our own and a privately owned club. The County's golf course is managed by a regional golf course operator who maintains the facility and greens for a set management fee. The operator is also entitled to profit sharing as of 2011 once the golf rounds exceed 37,500 rounds. The County pays for all investments and related obligations. The Court will entertain rate increases until after the renovations are completed.

IV. DETAILED NOTES ON ALL FUNDS

A. CASH AND CASH EQUIVALENTS AND INVESTMENTS

CASH - At September 30, 2012, the County's cash on hand is \$33,047 and \$900 for governmental activities and business type activities respectively. The carrying amount of the County deposits was \$12,419,018 and the bank balance was \$15,194,979 for the governmental activities. The carrying amount of the County's deposits for the business-type activities was \$11,068 and the bank balance was \$1,003. The fiduciary funds carrying amount of the County's deposits was \$9,967,771 and bank balance was \$9,586,758. 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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

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 \$ 4,531,977 (\$ 4,106,566 for governmental activities, \$ 425,411 for business-type activities) are reported as cash equivalent. Texpool's net assets value is 1.00004% of the County's carrying value as of September 30, 2012. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares.

In June 2008, GASB issued Statement No. 53 Accounting and Financial Reporting for Derivative Instruments (GASB 53). The statement established standards for recognizing, measuring and disclosing information regarding derivative instruments entered into by state of local governments. A key tenet of GASB 53 is that derivative instruments be reported on the financial statements at fair value. The requirements of the new Statement became effective for fiscal periods after June 15, 2009.

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

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

Financial Statements	Primary Government		Fiduciary Funds
	Governmental Activities	Business-type Activities	
Cash on hand	\$ 33,047	900	
Deposits	12,419,018	11,068	9,967,771
Certificates of deposit	18,159,257	24,285	5,429,714
Texpool State Investment Pool	4,106,566	425,411	
Total Cash and Cash Equivalents	\$ 34,717,888	461,664	15,397,485

1. Investments

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

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

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.

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

Primary Government

<u>Investment Type</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Fiduciary Funds</u>	<u>Maturity & Weighted Average Maturity</u>	<u>Standard & Poor's Credit Rating</u>
Certificates of deposits		24,285	1,132,709	Less than 90	
Certificates of deposits	15,136,782		3,869,266	Less than 365	
Certificates of deposits	3,022,475		427,738	More than 365	
Texpool Investment Pool	4,106,566	425,411		21 (2)	AA
Total \$	<u>22,265,823</u>	<u>449,696</u>	<u>5,429,714</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.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

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 district court orders or county court of law court orders.

The County exceeded its investment policy threshold limitation for certificate of deposits as of September 30, 2012 to take advantage of favorable interest rate. The investment policy will be amended to increase the investments portfolio percentages.

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, 2012 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.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

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	\$ 9,881,306	\$ 1,266,972	\$ 8,614,334
Non-major Governmental Fund	1,336,022	288,366	1,047,656
Total Tax Receivable Delinquent	<u>\$ 11,217,328</u>	<u>\$ 1,555,338</u>	<u>\$ 9,661,990</u>

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

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Court Fines and Fees	\$ 20,758,435	\$ -	\$ 20,758,435
Accounts Receivable	-	262,960	262,960
Restitution Receivable	-	52,601	52,601
Accounts Receivable	3,089,129	4,668	3,093,797
Accrued Interest Receivable	<u>38</u>	<u>-</u>	<u>38</u>
Gross Receivables	23,847,602	320,229	24,167,831
Less: allowance for uncollectibles	<u>(19,064,782)</u>	<u>(60,656)</u>	<u>(19,125,438)</u>
Net Total Receivables	<u>\$ 4,782,820</u>	<u>\$ 259,573</u>	<u>\$ 5,042,393</u>

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

	<u>Unavailable</u>	<u>Unearned</u>	<u>Total</u>
Properties taxes receivables – General Fund	\$ 8,140,336	\$	\$ 8,140,336
Court fines receivable - General Fund	3,379,900		3,379,900
Properties taxes receivables – Road and Bridge Fund	160,044		160,044
Properties taxes receivables – Debt Service Fund	821,632		821,632
Receivable and other accounts	32,860		32,860
Grant drawdown prior to meeting all eligibility requirements		400,012	400,012
Total	<u>\$ 12,534,772</u>	<u>\$ 400,012</u>	<u>\$ 12,934,784</u>

C. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2012 was as follows:

	<u>Balance</u> <u>September 30, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u> <u>September 30, 2012</u>
Governmental and Internal Services activities:					
Capital assets, not being depreciated:					
Land and improvements	\$ 8,652,228	\$ 310,599	\$ -	\$ -	\$ 8,962,827
Infrastructure in progress	8,614,393	6,241,058		(1,539,872)	13,315,579
Construction in progress	3,220,798	2,514,383		(2,649,064)	3,086,117
Total capital assets, not being depreciated	<u>20,487,419</u>	<u>9,066,040</u>	<u>-</u>	<u>(4,188,936)</u>	<u>25,364,523</u>
Capital assets, being depreciated:					
Infrastructure	95,695,174	1,552,147		1,539,872	98,787,194
Buildings	99,929,184	581,835		2,649,064	103,160,083
Furniture, fixtures, and equipment	42,312,975	3,543,044	(152,976)		45,703,042
Intangible	329,067	122,059			451,126
Total capital assets, depreciated	<u>238,266,400</u>	<u>5,799,086</u>	<u>(152,976)</u>	<u>4,188,936</u>	<u>248,101,446</u>
Less accumulated depreciation for:					
Infrastructure	(46,937,999)	(1,723,013)			(48,661,012)
Buildings	(37,530,058)	(2,753,531)			(40,283,589)
Furniture, fixtures, and equipment	(32,181,895)	(2,618,687)	152,976		(34,647,606)
Intangible	(82,267)	(81,967)			(164,234)
Total accumulated depreciation	<u>(116,732,219)</u>	<u>(7,177,198)</u>	<u>152,976</u>	<u>-</u>	<u>(123,756,441)</u>
Total capital assets, being depreciated, net	<u>121,534,179</u>	<u>(1,378,112)</u>	<u>-</u>	<u>4,188,936</u>	<u>124,345,005</u>
Governmental activities capital assets, net	<u>\$ 142,021,598</u>	<u>\$ 7,687,928</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 149,709,528</u>

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

	Balance September 30, 2011	Additions	Deletions	Transfers	Balance September 30, 2012
Business-type activities:					
Capital assets, not being depreciated:					
Land and improvements	\$ 1,961,407	\$ -	\$ -	\$ -	\$ 1,961,407
Total capital assets, not being depreciated	<u>1,961,407</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,961,407</u>
Capital assets, being depreciated:					
Infrastructure	13,848,256				13,848,256
Buildings	879,672				879,672
Furniture, fixtures, and equipment	1,745,870				1,745,870
Total capital assets, depreciated	<u>16,473,799</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,473,799</u>
Less accumulated depreciation for:					
Infrastructure	(2,227,203)	(333,969)			(2,561,173)
Buildings	(346,062)	(24,536)			(370,598)
Furniture, fixtures, and equipment	(1,119,769)	(157,455)			(1,277,223)
Total accumulated depreciation	<u>(3,693,034)</u>	<u>(515,960)</u>	<u>-</u>	<u>-</u>	<u>(4,208,994)</u>
Total capital assets, being depreciated, net	<u>12,780,765</u>	<u>(515,960)</u>	<u>-</u>	<u>-</u>	<u>12,264,805</u>
Business-type activities capital assets, net	<u>\$ 14,742,172</u>	<u>\$ (515,960)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,226,212</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:

Governmental activities:

General Government	\$ 812,893
Public Safety	1,425,539
Justice System	1,350,705
Health and Human Service	327,626
Infrastructure and Environmental Services	2,233,791
Correction and Rehabilitation	472,331
Community and Economic Development	<u>554,313</u>
Total depreciation expense - governmental activities	<u>\$ 7,177,198</u>

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

D. ACCOUNTS PAYABLE AND ACCRUED EXPENSES

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

<u>Accounts Payable and Accrued Liabilities</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Accounts payable	\$ 10,482,720	\$ 130,043
Accrued wages	1,710,187	20,190
Other liabilities	2,774,833	48,725
Restitution payable	175,634	
Retainage payable	200,730	
Customer deposits		76,280
Total Accounts Payable and Accrued Liabilities	<u>\$ 15,344,104</u>	<u>\$ 275,238</u>

E. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

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

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

The composition of individual interfund/intrafund receivable and payable balances as of September 30, 2012 is as follows:

Webb County, Texas
Notes to the Financial Statements
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<u>Primary Government</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Governmental Funds		
General Fund	\$ 10,431,475	\$ 7,520,390
Nonmajor Governmental Funds	4,938,175	5,342,097
Governmental Funds Subtotals	15,369,650	12,862,487
Proprietary Funds		
Water Utility (Major Fund)	864	1,960,302
Golf Course (Non Major Fund)	3	1,421,143
Proprietary Funds Subtotals	867	3,381,445
Internal Service Funds		
Employee Health Benefits	1,668,815	61,043
Workers Compensation Reserve		1,078,461
OPEB Employees Retiree Fund	389,613	45,509
Internal Service Funds Subtotals	2,058,428	1,185,013
Total	\$ 17,428,945	\$ 17,428,945

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.

Webb County, Texas
Notes to the Financial Statements
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The following are the transfers in and out as of September 30, 2012:

		Transfers In:					
Transfers Out:	General Fund	Nonmajor Governmental Funds	Enterprise Funds	Internal Service Funds	Fiduciary Funds	Total	
General Fund	\$	\$ 1,926,571	\$ 475,000	\$ 1,000,000	\$	\$ 3,401,571	
Nonmajor Governmental Funds	880,000	1,498,973				2,378,973	
Internal Service Funds				2,209,426		2,209,426	
Fiduciary Funds					626	626	
Total	\$ 880,000	\$ 3,425,544	\$ 475,000	\$ 3,209,426	\$ 626	\$ 7,990,596	

The General Fund's transfer in \$ 880,000 consist of \$400,000 from the following Special Revenue Funds - Road and Bridge, \$465,000 from the Webb County Courthouse Security Fund for the Sheriff's security personnel, and \$ 15,000 from the Webb County Justice of Peaces Courthouse Security Fund for the security personnel hired within the Justice of Peace Precinct 1 Place 1 and Justice of Peace Precinct 4.

The General Fund's transfers out \$ 3,401,571 consist of \$ 1,000,000 to the Webb County Employees Health to covered the deficit not covered by the Workers Compensation Fund, \$1,735,571 was transfer from the General Fund salaries saving to establish Permanent Improvement Fund capital project with \$ 1,157,840 and the Capital Outlay fund capital project with \$ 577,731. The General Fund transfers out also \$76,000 to debt service fund for capital leases payments and \$ 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 to establish the Juvenile Case Manager Fund special revenue fund for the County's Justice of Peaces to share one half the personnel cost with fees of office for attendance officers or court coordinators with the school districts 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 and \$30,000 for the Juvenile Justice Alternative Education Program special revenue fund for personnel cost.

The Court approved \$ 1,223,313 transfers out from the Worker's Compensation Reserve Fund with an additional transfers from the General Fund for \$ 1,000,000 to the Webb County Employees' Health Benefit internal service fund to eliminate \$ 2,223,313 the projected fund's deficit. The Workers' Compensation Reserve Fund also transferred \$ 986,113 to the Webb County Employees Retiree OPEB Fund to fund; \$378,491 for the computed OPEB costs and \$ 607,622 for additional medical claims and eliminate the projected fund's deficit.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

The Fiduciary Funds Permanent School Fund and Available School Fund made transfer within funds \$626 to maintain the Court \$ 1,000,000 fund balance threshold for the Permanent School Fund.

F. LEASES

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

The assets acquired through capital lease are as follows:

		Governmental Activities
Asset:		
Buildings	\$	82,905
Equipment		3,466,122
Less: Accumulated Depreciation		(3,271,865)
Total	\$	277,162
Business-type Activities		
Asset:		
Equipment	\$	550,491
Less: Accumulated Depreciation		(422,043)
Total	\$	128,448

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, 2012, were as follows:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

<u>Year Ending September 30</u>	<u>Governmental Activities</u>
2013	79,426
2014	64,119
2015	64,119
Total minimum lease payments	207,664
Less: amount representing interest	(17,249)
Present value of minimum lease payments	<u>\$ 190,415</u>

<u>Year Ending September 30</u>	<u>Business-type Activities</u>
2013	123,816
2014	20,636
Total minimum lease payments	144,452
Less: amount representing interest	(4,174)
Present value of minimum lease payments	<u>\$ 140,278</u>

G. LONG-TERM DEBT

The following is a summary of long-term debt activity for the year ended September 30, 2012. The Certificates of Obligations, Limited Tax Improvements, Limited Tax Refunding bonds and Tax Notes pertain to governmental funds. The governmental bond debt is retired from the Debt Service Fund; primarily ad valorem taxes. A capital lease for the Mitel telephone network system is for the 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 TWDB Water and Sewer DFUNDII Loan series 2000, a portion of the Certificates of Obligations non-refunded, series 2000, Certificates of Obligations, Series 2006 and Series 2008, Limited Tax Refunding Bonds, Series 2005, Limited Tax Refunding Bonds, Series 2010 and TWDB EDAP Loan (series 2004 & series 2004A) are retired by the Webb County Water Utility Fund.

A portion of The Limited tax Refunding Bonds, Series 2003, Certificate of Obligations, Series 2009, Limited Tax Refunding Bonds, Series 2007 and Certificates of Obligations, Series 2010 are retired by the Webb County Casa Blanca Golf Course Fund. In addition golf course fund pays also for the capital lease for the golf carts and turf equipment.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

Changes in Long-Term Liabilities

Long-term liabilities activity for the fiscal year ended September 30, 2012, was as follow:

	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due Within One Year
Governmental Activities:						
Certificates of Obligations & Bonds						
Certificates of Obligations, Series 2002	4,300,000	385,000		190,000	195,000	195,000
Limited Tax Refunding Bonds, Series 2003	5,440,004	2,288,494		729,913	1,558,581	759,969
Certificates Of Obligation, Series 2003	9,700,000	4,563,850		203,700	4,360,150	242,500
Limited Tax Refunding Bonds, Series 2005	12,716,562	10,622,790		895,079	9,727,711	1,003,477
Certificates Of Obligation, Series 2006	11,685,000	9,935,000		417,000	9,518,000	510,000
Limited Tax Refunding Bonds, Series 2007	6,865,123	6,752,097		29,485	6,722,612	29,486
Limited Tax Refunding Bonds, Series 2008	7,105,000	5,000,000		990,000	4,010,000	1,015,000
Certificates of Obligations, Series 2010	6,406,714	6,312,428		94,286	6,218,142	249,858
Limited Tax Refunding Bonds, Series 2010	18,398,000	18,398,000			18,398,000	
	<u>82,616,403</u>	<u>64,257,659</u>		<u>3,549,463</u>	<u>60,708,196</u>	<u>4,005,290</u>
Bond premiums		1,751,017		139,453	1,611,564	
Bond discounts		(125,020)		(10,636)	(114,384)	
Less deferred amount on refundings		<u>(1,334,730)</u>		<u>(131,586)</u>	<u>(1,203,144)</u>	
Total Certificates of Obligations & Bonds	82,616,403	64,548,926		3,546,694	61,002,232	4,005,290
Tax Notes						
Tax Notes, Series 2007	1,680,000	360,000		360,000		
Tax Notes, Series 2007A	1,125,000	560,000		170,000	390,000	195,000
Total Notes	2,805,000	920,000		530,000	390,000	195,000
Lease Purchases						
Mitel Networks-Admin Bldg Telephone System	488,535	75,656		60,477	15,179	15,179
New Dawn - District Attorney Prosecutor	329,067	228,371		53,135	175,236	55,691
Total Lease Purchases	817,602	304,027		113,612	190,415	70,870
Governmental activities long-term liabilities	86,239,005	65,772,953		4,190,306	61,582,647	4,271,160
Business-type Activities:						
Certificates of Obligations & Bonds						
Limited Tax Refunding Bonds, Series 2003	894,996	376,506		120,087	256,419	125,032
Certificates Of Obligation, Series 2003	300,000	141,150		6,300	134,850	7,500
Limited Tax Refunding Bonds, Series 2005	2,058,438	1,702,210		119,921	1,582,289	141,523
Certificates of Obligations, Series 2006	720,000	595,000		28,000	567,000	30,000
Limited Tax Refunding Bonds, Series 2007	119,877	117,903		515	117,388	515
Certificates of Obligations, Series 2008	648,000	629,000		14,000	615,000	18,000
Certificates of Obligations, Series 2010	388,286	382,572		5,714	376,858	15,143
Limited Tax Refunding Bonds, Series 2010	27,000	27,000			27,000	
	<u>5,156,597</u>	<u>3,971,341</u>		<u>294,537</u>	<u>3,676,804</u>	<u>337,713</u>
Bond premiums		47,641		9,019	38,622	
Bond discounts		(7,120)		(564)	(6,556)	
Less deferred amount on refundings		<u>(57,081)</u>		<u>(13,532)</u>	<u>(43,549)</u>	
Total Certificates of Obligations & Bonds	5,156,597	3,954,781		289,460	3,665,321	337,713
Loans						
TWDB Water & Sewer DFUNDII, Series 2000	1,958,000	1,440,000		120,000	1,320,000	130,000
TWDB EDAP Loan, Series 2004	1,102,000	887,000		55,000	832,000	55,000
TWDB EDAP Loan, Series 2004A	588,000	473,000		30,000	443,000	30,000
Total Loans	3,648,000	2,800,000		205,000	2,595,000	215,000
Lease Purchases						
Golf Course Lease	550,491	254,531		114,253	140,278	119,764
Total Lease Purchases	550,491	254,531		114,253	140,278	119,764
Business-type Activity Long-term Liabilities	9,355,088	7,009,312		608,713	6,400,599	672,477

Webb County, Texas

Notes to the Financial Statements

For the Fiscal Year Ended September 30, 2012

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, 2012.

Purpose of Issue	Amount Issued	Amount Outstanding	Interest Rate	Maximum Annual Debt Service
PRIMARY GOVERNMENT:				
Governmental Activities				
Certificates of Obligations, Series 2002 design, planning, acquisition, construction, capital outlay, and equipping of community centers, other County buildings, improvements to the County parks, construction of bridges, acquisition of water supply and general equipment and other projects; and paying the costs of issuance.	4,300,000	195,000	3.00%-5.03%	301,330
Limited Tax Refunding Bonds, Series 2003 refund the outstanding obligations of the County on Schedule 1 hereto (the "Refunded Obligations") on March 1, 2004.	5,440,004	1,558,581	2.50%-3.00%	848,750
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	4,360,150	2.50%-5.00%	1,070,558
Limited Tax Refunding Bonds, Series 2005 refund a portion of the County's outstanding debt for Certificates of Obligation, Series 1999 and Series 2000; costs incurred in connection with issuance of the bonds.	12,716,562	9,727,711	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	9,518,000	4.30%-5.00%	1,082,026
Tax Notes, Series 2007 Acquisition, design, planning, construction, equipping, and/or renovation of Casa Ortiz.	1,680,000	-	3.66%-3.76%	-
Tax Notes, Series 2007A Defeased Certificate of Participation, Series 1997; costs incurred in connection with issuance of the bonds.	1,125,000	390,000	3.77%	206,027
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	6,722,612	3.99%	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	4,010,000	3.20%	1,981,200
Limited Tax Refunding Bonds, Series 2010 refund the County's outstanding debt for Certificates of Obligations, Series 2001, Limited Tax Improvements Bonds, Series 2002, Certificates of Obligations, Series 2002, Certificates of Obligations, Series 2006, and Certificates of Obligations, Series 2008A; costs incurred in connection with issuance of the bonds.	18,398,000	18,398,000	3.00%-4.50%	2,600,783
Certificates Of Obligations, Series 2010 for paying contractual obligations of the County to be incurred for (i) jail improvements (elevator, roof, air conditioning); acquisition of fire and emergency equipment for rural areas; dam improvements; building, construction improvements; purchase of road and bridge equipment; and the purchase of computers, copiers, fax machines, furniture, vehicles, heavy equipment, and equipment, and other equipment for County Courts, Sheriff's Department and other various County Departments, and (ii) and the payment of contractual obligations for professional services in connection with such projects (including, but limited to, financial advisory, legal, architectural, and engineering).	6,406,714	6,218,142	2.00%-4.00%	484,818
Total Governmental Activities	85,421,403	61,098,196		

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

Purpose of Issue	Amount Issued	Amount Outstanding	Interest Rate	Maximum Annual Debt Service
Business-Type Activities				
TWDB DFUND II Loan, Series 2000 financing the water supply portion of the Waterworks and Sewer System Project and paying the costs of issuance of the bonds.	1,958,000	1,320,000	5.59%	207,915
Limited Tax Refunding Bonds, Series 2003 refund the outstanding obligations of the County on Schedule 1 hereto (the "Refunded Obligations") on March 1, 2004.	894,996	256,419	2.50%-3.00%	134,017
Certificates Of Obligations, Series 2003 for the design, planning, acquisition, construction, and equipping of golf course improvements.	300,000	134,850	2.50%-5.00%	27,202
TWDB EDAP Loan Series 2004 design and construction of water treatment and distribution and wastewater collection and treatment facilities to serve the economically distressed areas of Webb County known as the City of Rio Bravo and the City of El Cenizo.	1,102,000	832,000	2.75%-5.60%	104,408
TWDB EDAP Loan Series 2004A design and construction of water treatment and distribution and wastewater collection and treatment facilities to serve the economically distressed areas of Webb County known as the City of Rio Bravo and the City of El Cenizo.	588,000	443,000	3.33%-5.93%	55,696
Limited Tax Refunding Bonds, Series 2005 refund a portion of the County's outstanding debt for Certificates of Obligation, Series 1999 and Series 2000; costs incurred in connection with issuance of the bonds.	2,058,438	1,582,289	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	567,000	4.30%-5.00%	55,025
Limited Tax Refunding Bonds, Series 2007 refund a portion of the County's outstanding debt for Certificates of Obligation, Series 2003; costs incurred in connection with issuance of the bonds.	119,877	117,388	3.99%	40,788
Certificates Of Obligations, Series 2008 for the design and construction of Rio Bravo Waterline Replacement Phase II.	648,000	615,000	4.21% -5.31%	55,196
Limited Tax Refunding Bonds, Series 2010 refund the County's outstanding debt for Certificates of Obligations, Series 2006; costs incurred in connection with issuance of the bonds.	27,000	27,000	3.00%-4.50%	3,817
Certificates Of Obligations, Series 2010 for paying contractual obligations of the County to be incurred for (i) golf course improvements and (ii) and the payment of contractual obligations for professional services in connection with such projects (including, but limited to, financial advisory, legal, architectural, and engineering).	388,286	376,858	2.00%-4.00%	29,382
Total Business-Type Activities	8,804,597	6,271,804		

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

Governmental Activities:

Fiscal Year	Certificates of Obligations & Bonds			Total for all Tax Notes		
	Total for all Series					
	Principal	Interest	Total	Principal	Interest	Total
2013	4,005,288	2,747,551	6,752,839	195,000	11,027	206,027
2014	4,184,845	2,480,175	6,665,020	195,000	3,676	198,676
2015	4,745,259	2,303,272	7,048,531	-	-	-
2016	4,812,055	2,103,775	6,915,830	-	-	-
2017	5,014,513	1,898,758	6,913,271	-	-	-
2018	5,220,641	1,687,282	6,907,923	-	-	-
2019	5,469,185	1,449,495	6,918,680	-	-	-
2020	4,363,945	1,035,191	5,399,136	-	-	-
2021	4,287,288	855,036	5,142,324	-	-	-
2022	3,844,098	689,047	4,533,145	-	-	-
2023	3,290,713	542,898	3,833,611	-	-	-
2024	2,436,817	424,145	2,860,962	-	-	-
2025	2,493,959	320,592	2,814,551	-	-	-
2026	2,560,817	213,671	2,774,488	-	-	-
2027	1,517,959	128,792	1,646,751	-	-	-
2028	1,536,817	67,697	1,604,514	-	-	-
2029	452,571	27,909	480,480	-	-	-
2030	471,429	9,429	480,858	-	-	-
Total Debt	60,708,196	18,984,716	79,692,914	390,000	14,703	404,703

Business-Type Activities:

Fiscal Year	Certificates of Obligations & Bonds			TWDB EDAP Loans		
	Total for all Series			Series 2000 DFUNDII, 2004, 2004A		
	Principal	Interest	Total	Principal	Interest	Total
2013	337,712	154,803	492,515	215,000	137,408	352,408
2014	365,155	139,815	504,970	230,000	125,792	355,792
2015	265,741	126,909	392,649	245,000	113,204	358,204
2016	305,945	115,094	421,039	260,000	99,596	359,596
2017	324,487	100,338	424,825	270,000	85,082	355,082
2018	339,359	84,560	423,920	290,000	69,536	359,536
2019	352,815	67,823	420,638	310,000	52,707	362,707
2020	365,055	55,677	420,733	325,000	34,702	359,702
2021	137,712	43,855	181,567	131,000	21,796	152,796
2022	132,902	37,855	170,757	137,000	14,301	151,301
2023	128,287	32,014	160,301	141,000	6,437	147,437
2024	114,183	26,490	140,673	41,000	1,216	42,216
2025	119,041	21,099	140,140	-	-	-
2026	125,183	15,394	140,577	-	-	-
2027	75,041	10,655	85,696	-	-	-
2028	79,183	6,959	86,142	-	-	-
2029	80,429	3,098	83,527	-	-	-
2030	28,571	571	29,142	-	-	-
Total Debt	3,676,804	1,043,010	4,719,811	2,595,000	761,776	3,356,776

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

H. BONDS DEFEASED - PRIOR YEARS DEFEASANCE OF DEBT

Governmental Activities

During 2008, The County defeased Certificate of Obligation, Series 2003 issuing Limited Tax Refunding Bonds, Series 2007. As of September 30, 2012, the amount of the refunded Certificates of Obligation, Series 2003 outstanding and considered defeased is \$ 3,656,900.

Proprietary Fund

During 2008, the County defeased \$ 113,100 of its Certificates of Obligation, Series 2003 by issuing Limited Tax Refunding Bonds Series 2007 and placing the proceeds of the newly issued bonds in an irrevocable escrow fund to provide for all future debt service payments on the old bonds. The defeased bonds Series 2003 have a call date for February 1, 2013. Accordingly, the escrow fund assets and liabilities for the defeased bonds are not included in the financial statements. As of September 30, 2012, the amount of the refunded Certificates of Obligation, Series 2003 outstanding and considered defeased is \$ 113,100.

V OTHER INFORMATION

A. PROPERTY TAXES

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

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

Interest and penalties of 7% plus 2% a month are added for payments received in February, March, April, May, and June. The assessed valuation of taxable property for year 2011 was \$ 14,220,000,000 representing 100% of appraised value.

The County grants exemptions authorized by state law for disabled veterans, and homestead productivity of open space land. Therefore, the taxable values to which the tax rates are applied are less than the 100% valuation. The taxable values for year 2011, and designation of tax rates are as follows for fiscal 2012:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

	Taxable Value	Tax Rate Per \$100 of Taxable Value
General Fund:	\$ 14,220,000,000	0.366906
Road and Bridge - Special Revenue Fund	\$ 14,320,000,000	0.012467
Debt Service Fund:	\$ 14,220,000,000	0.040682
Total Tax Rate		0.420055

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

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

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

The County thus has legal margins of \$.379945, per \$100 valuation and could levy approximately \$54,645,352 in additional taxes for those purposes before exceeding the eighty cents (\$.80) constitutional tax rate calculated in accordance with the Texas Property Tax Code. The Property Tax Code provide for a referendum election if the effective tax rate increase by more than 8% or more of the previous year's effective tax rate.

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

B. DEBT LIMIT

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

At September 30, 2012, the statutory limit of the County was approximately \$ 3,644,185,072 providing a legal debt margin of \$ 3,585,012,067.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

C. COMPENSATED ABSENCES

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

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

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

	Balance Outstanding October 1, 2011	Earned	Taken/ Paid	Balance Outstanding September 30, 2012	Amount Due Within One Year
Governmental Activities	3,379,543	1,949,996	1,593,221	3,736,318	1,614,723
Business-type Activities	59,826	11,411	19,674	51,563	19,589
Total Primary Government	<u>3,439,369</u>	<u>1,961,407</u>	<u>1,612,895</u>	<u>3,787,881</u>	<u>1,634,312</u>

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

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 624 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 or above with 8 or more years of service, or with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more.

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

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

2. FUNDING POLICY

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

The employer contributed using the actuarially determined rate of 9.62% for the months of the accounting year in 2011, and 10.00% for the months of the accounting year in 2012.

The contribution rate payable by the employee members for calendar year 2012 is the rate of 6% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

3. ANNUAL PENSION COST

The required contribution was determined as part of the December 31, 2011 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2011 included (a) 8.0 percent investment rate of return (net of administrative expenses) and (b) projected salary increase of 5.4 percent. Both (a) and (b) included an inflation component of 3.5 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2010 was twenty years.

For the 2012 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 \$ 6,235,273.

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, 2009 and December 31, 2010, the basis for determining the contribution rates for calendar years 2010 and 2011. The December 31, 2011 actuarial valuation is the most recent valuation.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

Actuarial Valuation Methods and Assumptions			
Actuarial Valuation Date	12/31/2009	12/31/2010	12/31/2011
Actuarial Cost Method	entry age	entry age	entry age
	level	level	level
Amortization Method	percentage of payroll, closed	percentage of payroll, closed	percentage of payroll, closed
Amortization Period in Years	20.0	20.0	20.0
Asset Valuation Method	SAF:10-yr smoothed value ESF: Fund value	SAF:10-yr smoothed value ESF: Fund value	SAF:10-yr smoothed value ESF: Fund value
Actuarial Assumptions:			
Investment Return (1)	8.00%	8.00%	8.00%
Projected Salary Increases (1)	5.40%	5.40%	5.40%
Inflation	3.50%	3.50%	3.50%
Cost-Of-Living Adjustments	0.00%	0.00%	0.00%
(1) Includes inflation at the stated rate			

Trend Information			
Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2010	5,416,278	100%	- 0 -
2011	5,820,266	100%	- 0 -
2012	6,235,273	100%	- 0 -

4. FUNDED STATUS AND FUNDING PROGRESS

As of December 31, 2011, the most recent actuarial valuation date, the plan was 86.91 percent funded. The actuarial accrued liability for benefits was \$ 155,155,347, and the actuarial value of the assets was 134,842,473, resulting in an unfunded actuarial accrued liability UAAL of \$ 20,312,874. The covered payroll (annual payroll of active employees covered by the plan) was \$ 59,171,255, and the ratio of the UAAL to the covered payroll was 34.33 percent.

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

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 \$12,653,051.

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

There was no significant reduction in insurance coverage from coverage in the prior 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 have not exceeded this commercial coverage in any of the past three fiscal years. As of September 30, 2012 the claims payable \$ 1,003,284 and \$ 101,757 are reported in the internal service funds.

Changes in the respective fund's claims payable for 2010 through 2012 fiscal years were as follows:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

Webb County Employees' Health Benefits Fund

Fiscal Year	Beginning of Fiscal Year Liability	Changes In Claims	Claims Payments	Balance at Fiscal Year End
2010	575,247	9,328,116	(9,099,440)	803,923
2011	803,923	10,484,886	(10,375,762)	913,047
2012	913,047	10,391,286	(10,301,049)	1,003,284

Webb County Workers' Compensation Reserve Fund

Fiscal Year	Beginning of Fiscal Year Liability	Changes In Claims	Claims Payments	Balance at Fiscal Year End
2010	56,131	472,363	(426,544)	101,950
2011	101,950	401,422	(431,490)	71,882
2012	71,882	921,471	(891,596)	101,757

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 \$ 605,564 for the employees' health benefits fund. The claims and judgments liability \$ 603,562 consist of \$ 292,892 short term and \$ 330,670 long term for the workers compensation reserve fund.

Changes in the respective fund's claims and judgments for 2010 through 2012 fiscal years were as follows:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

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
2010	615,692	-	-	615,692	-
2011	615,692	101,712	-	717,404	-
2012	717,404	(111,840)	-	605,564	-

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
2010	678,507	(46,505)	-	632,002	425,978
2011	632,002	(74,240)	-	557,762	408,765
2012	557,762	45,801	-	603,563	272,893

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 \$ 2,952,248. This amount includes \$ 324,736 in administration fees and \$ 2,627,512 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, 2012. These commitments are as follows:

Commitments & Contingencies	
Major Funds	
General Fund	\$ 36,372
Nonmajor Governmental Funds	289,276
Total \$	<u>325,648</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, 2012

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.

The County may have claims of \$409,585 and \$99,397 from contractors and vendors for services and goods provided by them in connection with several Texas Department of Housing and Community Affairs grants. The validity of those claims and the liability associated thereto will be determined by the county attorney.

Disallowed Grant Costs and Forfeited Grant Proceeds

The County was found to be in violation of certain grant requirements of federal grant funds expended under the U.S. Department of Housing and Urban Development pass-through Texas Department of Agriculture for the Community Development Program (ARRA) and U.S. Department of Energy – pass through Texas Department of Housing and Community Affairs for Low Income Home Persons (DOE-ARRA) administered in the prior years.

The disallowed grant costs consist of:

U.S. Department of Housing and Urban Development pass through Texas Department of Agriculture for Community Development Program (ARRA)	\$ 21,340
U.S. Department of Housing and Urban Development pass through Texas Department of Agriculture for Community Development Program (ARRA)	53,180
U.S. Department of Energy pass through Texas Department of Housing and Community Affairs for Low Income Home Persons (DOE-ARRA)	94,662
	\$ 169,182

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due on an annual basis and remit the amount due at least every five years. The County's has a cumulative negative rebate amount for its bonds and no liability was recorded at September 30, 2012.

H. GENERAL FUND - FEDERAL / STATE REVENUE SOURCE

<u>Program or Source</u>	<u>CFDA Contract Number</u>	<u>Total Grant or Entitlement</u>
State of Texas, 77 th Regular Legislature's Session Texas Task Force on Indigent Defense - Formula Grant		111,791
Texas Department of Family and Protective Services Title IV-E County Legal Services To Foster Care Children	23940437	113,700
Texas Department of Family and Protective Services Title IV Child Welfare Services Contract	23940438	8,000

Texas Task Force on Indigent Formula Grant

The purpose of this grant is to assist the County in the implementation of the provisions of the Fair Defense Act and the improvement of the indigent criminal defense services. The grant revenue earned though the fiscal year was \$ 131,753.

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 \$ 84,985.

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 \$ 4,821.

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, seven

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

COBRA participants, and 1,379 of active employees Participation in the Plan is elective by each retiree. The total includes 20 for the Water Utility Enterprise Fund. The plan that provides medical and dental coverage administered by Blue Cross Blue Shield of Texas for eligible employees and retired employees under the age of 65 and their dependents. In addition, eligible retirees 24 over the age of 65 may enroll in County Silver Choice, a Medicare supplement program. The benefits provided are not guaranteed. Additionally, the benefits provisions are subject to change to any time and to annual appropriation of funds by the Commissioners Court.

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

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

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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 \$ 755,630 in total claims for the fiscal year ended September 30, 2012. The funds to pay these claims are derived from the employer contributions and retirees premiums and transfers in.

The contribution requirements of plan members and the county are established and may be amended by the Court subject to funding availability at the beginning of each budget year.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

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, 2012, the County annual \$ 381,857 OPEB cost that was \$378,490 governmental and \$ 3,367 for business type activities which is equal to the Normal Cost plus a 30-year level-percent of payroll amortization of the Actuarial Accrued Liability, adjusted with interest to the end of the fiscal year at the discount rate. The dollar amount contributed by the County toward the OPEB cost was \$ 607,622, the amount required to cover current year expenses. At September 30, 2012, the County has a OPEB obligation of \$ 2,355,893. The governmental and business type activities OPEB liability is \$ 2,322,192 and \$ 30,701 respectively.

	Balance Outstanding October 1, 2011	Additions	Reductions	Balance Outstanding September 30, 2012	Amount Due Within One Year
Governmental Activities					
OPEB Obligation	1,943,702	378,490	-	2,322,192	-
Business-type Activities					
OPEB Obligation	30,334	3,367	-	33,701	-
Total Primary Government	<u>1,974,036</u>	<u>381,857</u>	<u>-</u>	<u>2,355,893</u>	<u>-</u>

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

	Fiscal Year Ending			
	9/30/2009	9/30/2010	9/30/2011	9/30/2012
Normal Cost	237,113	-	320,936	
Minimum Amortization of Unfunded Actuarial Liability	183,541	-	279,709	**
Interest Adjustment to Year-end	15,564	-	22,224	
Annual Required Contribution	436,218	436,218	622,869	622,869
ARC adjustment	(27,027)	(33,804)	(45,239)	(56,629)
Interest Adjustment to Net OPEB Obligation	34,859	45,213	58,348	73,039
OPEB Cost	444,050	447,627	635,978	639,279
Net OBEB Obligation as of the Beginning of Year	942,128	1,221,983	1,576,978	1,974,036
Employer Contribution Made for the Year	164,195	92,632	238,921	257,423
Increase (Decrease) in the Net OPEB Obligation	279,855	354,995	397,058	381,857
Net OBEB Obligation as of the End of Year	1,221,983	1,576,978	1,974,036	2,355,893
Total Expenses	240,291	179,159	345,997	399,214
Retiree Contribution	76,095	86,527	107,077	141,791
Net Employer Contributions	164,195	92,632	238,921	257,423
** = new valuation was not required for the 2012 audit actuarial study will be conducted for the 2013 audit				

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the OPEB obligation for 2009 through 2012. Note that this is the four year of implementation of GASB Statement No. 45 which requires years of data in the trend information table.

Fiscal Year End	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation Beginning	Changes to Net OPEB Obligation	Net OPEB Obligation
9/30/2009	444,050	37.0%	942,128	279,855	1,221,983
9/30/2010	447,627	20.7%	1,221,983	354,995	1,576,978
9/30/2011	635,978	37.6%	1,576,978	397,058	1,974,036
9/30/2012	639,280	40.3%	1,974,036	381,857	2,355,893

The above table includes information only for the County. The Community Supervision and Corrections Department employees 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, 2009 through 2012. The OPEB obligation is reported in the government-wide statement of net assets.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

FUNDED STATUS AND FUNDING PROGRESS

As of October 1, 2010, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$ 10,111,202. The actuarial value of assets was \$ 0 resulting in an unfunded accrued liability (UAAL) of \$ 10,111,202. The covered payroll (annual payroll of active employees covered by the plan) was \$ 48,139,045 and the ratio of the UAAL to the 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 2012.

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, 2012

Actuarial Valuation Methods and Assumptions	
Actuarial Valuation Date	October 1,2010
Actuarial cost method	Entry Age Method
Asset valuation method	No Net Asset as of the Valuation Date "pay as you go"
Amortization method	Level percent of payroll
Amortization period in years	30 years - open period
Actuarial assumptions:	
Inflation / discount rate	3.7%
Payroll	Aggregate 5% increase per year
Claim costs	For self insured plans, derived from actual plan experience, trended to the valuation date and adjusted for the risk characteristics of the covered group
Expenses	Administration \$47.76 pepm Stop Loss Premiums Specific \$24.97 pepm Aggregate \$ 3.40 pepm
Investment return	3.7%
Healthcare cost trend rate	see table below
Mortality	RP-2000 Combined Health tables, male and female
Employee turnover	Derived from County experience Average rate is 15.7%
Employee retirements	A derivative of the TCDRS retirement rates, from the 2005 annual report, adjusted to reflect County experience
Participation by future retirees	68% of eligible retirees
Dependent status: current retirees	Current status is assumed to persist in all future years, except that dependent children are not assumed after the later of age 63 or three years after the valuation date.
Dependent status: future retirees	Spouse covered; 8% Average children per retiree: .2
Spouse age for future retirees	Husbands are assumed to be two years older than wives.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2012

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>
2012	6.5%	4.5%	2.0%	7.5%	3.0%
2013	6.0%	4.0%	2.0%	7.0%	3.0%
2014	5.5%	3.5%	2.0%	6.5%	3.0%
2015	5.0%	3.0%	2.0%	6.0%	3.0%
2016	5.0%	3.0%	2.0%	6.0%	3.0%
2017	5.0%	3.0%	2.0%	6.0%	3.0%
2018	5.0%	3.0%	2.0%	6.0%	3.0%
2019	5.0%	3.0%	2.0%	6.0%	3.0%
2020	5.0%	3.0%	2.0%	6.0%	3.0%
2021	5.0%	3.0%	2.0%	6.0%	3.0%

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, 2012

J. SUBSEQUENT EVENTS

On December 6, 2012, the County issued \$ 9,215,000 in Limited Tax Refunding Bonds, Series 2012. These bonds were used to defeased outstanding bonds \$ 8,770,000 consisting of the \$3,310,000 Certificates of Obligations, Series 2003 and \$ 5,460,000 Certificate of Obligations, Series 2006, the refunded bonds.

Webb County, Texas
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For Year Ended September 30, 2012

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget
	Original	Final		Positive (Negative)
REVENUES				
Property Taxes	\$ 53,332,130	53,332,130	52,125,679	(1,206,451)
Sales and Miscellaneous Taxes	15,076,000	15,076,000	17,269,683	2,193,683
Fines and Forfeits	386,600	386,600	493,244	106,644
Intergovernmental	1,838,050	1,838,050	2,018,902	180,852
Charges for Services	4,426,275	4,426,275	4,699,874	273,599
Investments Earnings	142,000	142,000	129,775	(12,225)
Miscellaneous	353,000	353,000	270,857	(82,143)
Total Revenues	<u>\$ 75,554,055</u>	<u>75,554,055</u>	<u>77,008,014</u>	<u>1,453,959</u>
EXPENDITURES				
Current:				
General Government	\$ 18,351,915	17,808,118	17,018,622	789,496
Public Safety	12,323,064	11,938,396	11,672,396	266,000
Justice System	25,741,930	24,569,393	24,037,277	532,116
Health And Human Services	4,554,227	4,574,538	3,714,567	859,971
Infrastructure And Environmental Services	183,842	178,545	173,294	5,251
Corrections and Rehabilitation	15,438,673	15,146,433	14,755,316	391,117
Community and Economic Development	2,647,021	2,424,678	2,339,487	85,191
Total Expenditures	<u>\$ 79,240,672</u>	<u>76,640,101</u>	<u>73,710,959</u>	<u>2,929,142</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(3,686,617)	(1,086,046)	3,297,055	4,383,101
Other Financing Sources (Uses):				
Transfers In	\$ 885,000	885,000	880,000	(5,000)
Transfers Out	(636,000)	(3,401,571)	(3,401,571)	
Sale of Capital Assets	10,000	10,000	4,900	(5,100)
Total Other Financing Sources (Uses)	<u>\$ 259,000</u>	<u>(2,506,571)</u>	<u>(2,516,671)</u>	<u>(10,100)</u>
Net Change in Fund Balances	<u>\$ (3,427,617)</u>	<u>(3,592,617)</u>	780,384	<u>4,373,001</u>
Fund Balances - Beginning, Restated			12,970,481	
Fund Balances - Ending			<u>\$ 13,750,865</u>	

Webb County, Texas
Required Supplementary Information
September 30, 2012

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 annual budgets 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 Sheriff Justice Federal Forfeiture
Webb County Hotel/Motel Occupancy Tax	Webb County Sheriff State Forfeiture
Webb County Records Management and Preservation	Webb County District Attorney Justice Federal Forfeiture
District Clerk Preservation	Webb County District Attorney State Forfeiture
Webb County Clerk Records Management and Preservation	DA State Forfeit/Gambling
Road and Bridge	District Attorney Hot Check Fee
Justice Court Technology	Juvenile Case Manager Fund
Election Contract Services	Courthouse Security Fees
County Attorney Federal Forfeiture	J.P. Courthouse Security
Webb County Constable Precinct 1 State Forfeiture	Laredo Webb County Child Welfare Unit
Webb County Constable Precinct 1 Federal Forfeiture	Webb County Sheriff Inmate Commissary Sales Commission
Webb County Constable Precinct 2 State Forfeiture	Child Abuse Prevention
Webb County Constable Precinct 4 Federal Forfeiture	Court Initiated Guardianship
Webb County Sheriff Treasury Federal Forfeiture	

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 Judge (Judge) previously served as the Budget Officer for the 2011 fiscal year for the Commissioners' Court (Court), the governmental body of the County. As of 2012, the County Auditor serves as the Budget Officers of the Court. The Budget Officer requests that each elected official and 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

Webb County, Texas
Required Supplementary Information
September 30, 2012

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. The County Auditor first proposed General Fund budget was balanced with revenues. The General Fund's budget by the Court was balanced for the last three fiscal years with 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. During 2012, the District Attorney was granted an emergency part time expenditure line item for \$ 165,000 and successfully sphere head the mandatory reporting compliance requirements set by the Criminal Justice Systems pursuant to Chapter sixty of the Texas Code of Criminal Procedure for the current fiscal year. The reporting requirement encompass the department for the Sheriff, District Attorney, County and District Clerks and County and District Judges. The undertaking is now required annually by the County. 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 of the various funds and departments to prevent expenditures from exceeding line item appropriations. Budgetary controls exist at the departmental level based on their expenditure line items and are monitored through the County's 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. We note that the County payroll clearing fund does not require a budget nor does election contract services as per the State's Election Code; however, a budget is reported for the purposes of expected contractual service revenues and available fund balance.

**Webb County, Texas
Required Supplementary Information
September 30, 2012**

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

Function/Program	Budgeted Amounts		Budget Amendments during the fiscal year
	Original	Final	
General Fund			
General government	\$ 18,351,915	17,808,118	(543,797)
Public safety	12,323,064	11,938,396	(384,668)
Justice system	25,741,930	24,569,393	(1,172,537)
Health and human services	4,554,227	4,574,538	20,311
Infrastructure and environmental services	183,842	178,545	(5,297)
Corrections and rehabilitation	15,438,673	15,146,433	(292,240)
Community and economic development	2,647,021	2,424,678	(222,343)
Capital Outlay		-	-
Transfer Out	636,000	3,401,571	2,765,571
Total Expenditures	<u>\$ 79,876,672</u>	<u>80,041,672</u>	<u>165,000</u>

The General Fund's \$ 79,876,672 original expenditure budget was amended by \$165,000 to \$80,041,672 for as an emergency for the County's criminal reporting requirements. The General Fund included \$636,000 for transfers out (other financing uses) in the original budget consists of \$475,000 for debt service and operations for the Webb County Water Utility Fund; \$50,000 for personnel cost and operations for the Webb County Records Management & Preservation Fund; \$76,000 for the General Fund debt service requirements for the general fund capital leases and \$ 35,000 to establish the Special Revenue Juvenile Case Manager Fund for the Justice of Peaces' Attendance Officers or Court Coordinators for the share cost to the school districts.

The Commissioners Court adopted the budget for fiscal year with a \$ 6,038,168 increase compared to the last year. Fuel and Lubricants, repairs and maintenance, contractual agreements and postage were allowed. The operational general order requires the elected official and department heads to submit to the Court all new personnel hires for approval and prohibit title changes and salary increase during the fiscal year.

The adopted budget allowed for forty four new employees for the General Fund. The fund balance was utilized by Court \$ 3,427,617 and subsequent amended to \$3,592,617 to balance the \$ 80,041,672 final appropriations with the \$ 76,449,055 estimated revenues. Two employees were also granted for the Water Utility Fund.

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 \$2,929,142 favorable variance in each function the General Fund; Health and Human Services and transfers out require additional budget amendments to finish the fiscal year.

Webb County, Texas
Required Supplementary Information
September 30, 2012

Health and Human Services – The general operations health and welfare and the indigent services department require budget amendments for the City of Laredo Health contract and for the State new Medicaid 1115 Waiver Consultant Services for professional services.

Transfers Out – The General Fund transfers out was amended by \$ 2,765,571 consisting for the following: creation of two capital projects for \$242,731 for a Capital Outlay Fund and \$1,492,840 for a Permanent Improvement Fund from base payroll saving within all general fund departments; \$ 30,000 Special Revenue Juvenile Justice Alternative Education Program for personnel cost and operations and \$1,000,000 for the Employees Health Benefits to the deficit not covered by the Workers Compensation Reserve Fund.

Although the following functions (general government, public safety, justice system, corrections and rehabilitation and community and economic development) had surplus to transfer to the previously mentioned functions, departments had requested increases within their respective functions:

General Government – General Operational Department and Third Party Contracts require budget amendments for utilities, telephone and lunacy costs and a third party contract was restated in the current year for the funds not requested timely for 2011.

Public Safety – The Medical Examiner and Mental Health require a budget amendment for utilities. The Medical Examiner and Mental Health department require budget amendments for the fuel and lubricants and repairs and maintenance vehicles.

Justice System – The 406th Judicial District Judge, Judicial General and the District Attorney require a budget amendments. for court appointed attorneys and capital murder, indigent defendants for Justice of Peace, evaluation services, and court interpreter and reporters. The District Attorney required a emergency budget amendment for the State required criminal compliance reporting.

Corrections and Rehabilitation – The Jail Non Bargaining and Purchasing require a budget amendment for personnel cost, groceries and medical services.

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

The Internal Service Funds require Court approval for transfers out as follows: \$3,209,426 transfer out to the Webb County Employees' Health Benefit Fund to cover the fund's \$ 2,223,313 deficit from the Worker's Compensation Reserve Fund and \$1,000,000 from the General Fund. This is the eighth consecutive year the Worker's Compensation Reserve Fund has funded the Webb County Employee's Health Benefit Fund shortfall.

Webb County, Texas
Required Supplementary Information
September 30, 2012

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

The Webb County Worker's Compensation Reserve Fund Employees' had a \$986,113 transfer out to the Webb County Employees' Retiree OPEB Fund for the other postemployment benefits liability \$ 378,491 and \$ 607,622 to cover expenses.

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

	Estimated Revenues		Appropriations	
	Original Adopted Budget	Final Revised Budget	Original Adopted Budget	Final Revised Budget
Governmental Funds				
Major Funds				
General Fund	\$ 76,449,055	76,449,055	79,876,672	80,041,672
Nonmajor Governmental Funds	62,805,363	86,673,045	73,941,373	100,926,265
Total	\$ <u>139,254,418</u>	<u>163,122,100</u>	<u>153,818,045</u>	<u>180,967,937</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.

Webb County, Texas
Required Supplementary Information
September 30, 2012

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

Schedule Funding Progress						
	(a)	(b)	(b-a)	(a/b)	(c)	((b-a) / c)
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded or (Overfunded) Actuarial Accrued Liability [UAAL or OAAL]	Funded Ratio	Annual Covered Payroll (Actuarial)	UAAL or (OAAL) as a Percentage of Covered Payroll
12/31/2009	115,752,127	130,944,638	15,192,511	88.40%	55,451,245	27.40%
12/31/2010	126,040,449	143,998,526	17,958,077	87.53%	57,181,808	31.41%
12/31/2011	134,842,473	155,155,347	20,312,874	86.91%	59,171,255	34.33%

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

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

OTHER POST RETIREMENT HEALTH CARE BENEFITS INFORMATION - The required schedule of funding progress presents multiyear trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

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

FUNDED STATUS AND FUNDING PROGRESS			
Actuarial Valuation Date	October 1, 2006	October 1, 2008	October 1, 2010
Actuarial Value of Assets	-	-	-
Actuarial Accrued Liability	5,793,707	6,634,806	10,111,202
Unfunded Actuarial Liability	5,793,707	6,634,806	10,111,202
Funded Ratio	0.0%	0.0%	0.0%
Annualized Covered Payroll	40,532,657	44,285,100	48,139,045
Ratio of Unfunded Actuarial Liability to			
Annual Covered Payroll	14.3%	15.0%	21.0%
Actuarial Cost Method	Unit Credit	Entry Age	Entry Age
Amortization Method	Level % of Pay	Level % of Pay	Level % of Pay
Amortization Period	30 years	30 years	30 years

Webb County, Texas
Required Supplementary Information
September 30, 2012

SCHEDULES OF FUNDING PROGRESS						
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Unit Credit	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
10/1/2006	-	5,793,707	5,793,707	0.0%	40,532,657	14.3%
10/1/2008	-	6,634,806	6,634,806	0.0%	44,285,100	15.0%
10/1/2010	-	10,111,202	10,111,202	0.0%	48,139,045	21.0%

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

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, 2012

	2012			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes:				
Ad Valorem - Current	\$ 49,447,130	49,447,130	48,780,174	(666,956)
Ad Valorem - Delinquent	2,750,000	2,750,000	2,308,424	(441,576)
Penalty And Interest	1,135,000	1,135,000	1,037,081	(97,919)
Total Property Taxes	53,332,130	53,332,130	52,125,679	(1,206,451)
Sales And Miscellaneous Taxes:				
General Sales Tax	14,550,000	14,550,000	16,815,476	2,265,476
Mixed Drink Tax	350,000	350,000	298,772	(51,228)
Bingo Tax	71,000	71,000	86,551	15,551
Occupancy Tax	105,000	105,000	68,884	(36,116)
Total Sales and Miscellaneous Taxes	15,076,000	15,076,000	17,269,683	2,193,683
Fines And Forfeits:				
Non-Traffic Fines:				
Basic Supervision	3,500	3,500	2,489	(1,011)
Justice Of The Peace, Precinct 1, Place 1	56,700	56,700	52,618	(4,082)
Justice Of The Peace, Precinct 1, Place 2	36,550	36,550	35,265	(1,285)
Justice Of The Peace, Precinct 2, Place 1	18,600	18,600	83,613	65,013
Justice Of The Peace, Precinct 2, Place 2	13,600	13,600	11,529	(2,071)
Justice Of The Peace, Precinct 3	16,150	16,150	22,614	6,464
Justice Of The Peace, Precinct 4	55,000	55,000	96,467	41,467
Drug Court	50,000	50,000	66,090	16,090
Bond Forfeitures:				
County Clerk	56,500	56,500	72,126	15,626
District Clerk	80,000	80,000	50,433	(29,567)
Total Fines And Forfeits	386,600	386,600	493,244	106,644
Intergovernmental Revenues:				
Federal Prisoners-Jail	995,000	995,000	1,243,944	248,944
State Comptroller Administrative Fee	195,100	195,100	236,330	41,230
Prisoners Revenue-Juveniles	18,000	18,000	11,280	(6,720)
Judicial State Fund	211,250	211,250	207,790	(3,460)
Indigent Health Care Relief	60,000	60,000	97,999	37,999
Grant Revenue	358,700	358,700	221,559	(137,141)
Total Intergovernmental	1,838,050	1,838,050	2,018,902	180,852
Charges for Services:				
Tax Assessor / Collector	1,704,400	1,704,400	1,984,775	280,375
Treasurer	200	200	480	280
County Clerk	1,033,500	1,033,500	1,088,067	54,567

(continued on next page)

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Revenues
General Fund
For The Year Ended September 30, 2012

	2012			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts, Budgetary Basis	
	Original	Final		
REVENUES				
Charges for Services (continued)				
District Clerk	884,475	884,475	793,503	(90,972)
Sheriff	114,100	114,100	112,990	(1,110)
Constable Precinct 1	6,500	6,500	4,330	(2,170)
Constable Precinct 2	2,000	2,000	540	(1,460)
Constable Precinct 3	200	200	80	(120)
Constable Precinct 4	3,000	3,000	1,800	(1,200)
Juvenile Probation	16,050	16,050	16,420	370
Basic Supervision	9,000	9,000	9,364	364
Pre Trial Services	25,000	25,000	29,665	4,665
Justice Of The Peace, Precinct 1, Place 1	30,950	30,950	35,870	4,920
Justice Of The Peace, Precinct 1, Place 2	34,650	34,650	28,422	(6,228)
Justice Of The Peace, Precinct 2, Place 1	68,500	68,500	121,023	52,523
Justice Of The Peace, Precinct 2, Place 2	34,500	34,500	24,775	(9,725)
Justice Of The Peace, Precinct 3	17,250	17,250	15,858	(1,392)
Justice Of The Peace, Precinct 4	308,750	308,750	312,947	4,197
Medical Examiner And Morgue	81,250	81,250	110,695	29,445
Indigent Health Care Services	52,000	52,000	8,270	(43,730)
Total Charges for Services	<u>4,426,275</u>	<u>4,426,275</u>	<u>4,699,874</u>	<u>273,599</u>
Investment Earnings	142,000	142,000	129,775	(12,225)
Total Investment Earnings	<u>142,000</u>	<u>142,000</u>	<u>129,775</u>	<u>(12,225)</u>
Miscellaneous Revenue:				
Rents	71,000	71,000	79,584	8,584
Court Center Fiscal Fee	9,000	9,000	6,658	(2,342)
Refunds	5,000	5,000		(5,000)
Telephone Commissions	100,000	100,000	91,136	(8,864)
Administrative Fee, Water	25,000	25,000	25,000	
Administrative Fees JJAEP	115,000	115,000	49,509	(65,491)
Note Proceeds	18,000	18,000	6,524	(11,476)
Other	10,000	10,000	12,446	2,446
Total Miscellaneous Revenue	<u>353,000</u>	<u>353,000</u>	<u>270,857</u>	<u>(82,143)</u>
TOTAL REVENUES	<u>\$ 75,554,055</u>	<u>75,554,055</u>	<u>77,008,014</u>	<u>1,453,959</u>

Concluded

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2012

	2012			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Commissioners Court				
Wages And Fringe Benefits	\$ 100			
Total Commissioners Court	100			
County Judge's Office				
Wages And Fringe Benefits	615,220	599,171	592,192	6,979
Administrative Travel	15,000	9,500	7,000	2,500
Cell Phones	2,500	2,500	1,507	993
Postage	1,800	1,800	1,261	539
Dues And Memberships	10,000	24,500	23,845	655
Books And Subscriptions	500	1,000	479	521
Training And Education	100	1,600		1,600
Fuel And Lubricants	2,000	2,500	2,221	279
Materials And Supplies	15,000	14,500	9,708	4,792
Goods for Public Events	2,500	2,500	1,553	947
Repairs And Maintenance Equipment	2,000	2,000	1,579	421
Repairs And Maintenance Vehicles	500	500	327	173
Total County Judge's Office	667,120	662,071	641,672	20,399
Commissioner Precinct 1				
Wages And Fringe Benefits	211,822	206,010	202,588	3,422
Administrative Travel	6,500	6,500	1,828	4,672
Cell Phones	700	700	626	74
Postage	100	100		100
Training And Education	1,000	1,000	395	605
Materials And Supplies	5,000	5,387	5,349	38
Goods for Public Events	5,000	5,000	4,059	941
Repairs And Maintenance Vehicles	500	113		113
Total Commissioner Precinct 1	230,622	224,810	214,845	9,965
Commissioner Precinct 2				
Wages And Fringe Benefits	222,199	223,390	221,240	2,150
Administrative Travel	6,500	6,500	1,239	5,261
Postage	600	600	600	
Training And Education	2,000	700	413	287
Materials And Supplies	5,000	6,544	5,802	742
Goods for Public Events	5,000	1,956	1,833	123
Repairs And Maintenance Vehicles	500	1,000	790	210
Total Commissioner Precinct 2	241,799	240,690	231,917	8,773
Commissioner Precinct 3				
Wages And Fringe Benefits	221,902	216,133	206,408	9,725
Administrative Travel	6,500	6,500	3,283	3,217
Cell Phones	700	700	626	74
Postage	600	600		600
Training And Education	2,000	2,000		2,000
Materials And Supplies	5,000	5,000	2,179	2,821
Goods for Public Events	5,000	5,000	2,915	2,085
Repairs And Maintenance Vehicles	500	500		500
Total Commissioner Precinct 3	242,202	236,433	215,411	21,022
Commissioner Precinct 4				
Wages And Fringe Benefits	209,884	198,762	198,364	398
Administrative Travel	6,500	6,500	5,229	1,271
Postage	600	600	200	400
Training And Education	2,000	2,000	895	1,105
Materials And Supplies	5,000	4,500	4,399	101

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2012

	2012		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
GENERAL GOVERNMENT:				
Commissioner Precinct 4-Continued				
Goods for Public Events	5,000	5,000	4,902	98
Repairs And Maintenance Vehicles	500	500		500
Total Commissioner Precinct 4	229,484	217,862	213,989	3,873
Administrative Services				
Wages And Fringe Benefits	636,452	579,002	575,085	3,917
Administrative Travel	7,000	1,564	1,562	2
Cell Phones	2,000	2,235	2,234	1
Postage	3,000	1,500	1,468	32
Advertising	2,000			
Dues And Memberships	500	500	446	54
Books And Subscriptions	500			
Training And Education	2,500	2,350	2,306	44
Equipment Rental	3,000	3,600	3,310	290
Professional Services	36,000	44,897	44,351	546
Property Casualty Liability	680,000	667,000	564,329	102,671
Bonds And Insurance	10,000	2,000	1,597	403
Loss Control Consultant	4,000	3,402	2,104	1,298
Fuel And Lubricants	500	500	411	89
Materials And Supplies	13,500	15,430	15,412	18
Minor Apparatus And Tools	3,000	3,250	2,911	339
Repairs And Maintenance Equipment	5,000	25,000	23,816	1,184
Repairs And Maintenance Vehicles	500	500	45	455
Health Education Programs	5,000	4,572	4,571	1
Health Fair Month	8,000	7,700	7,615	85
Safety Education Program	7,000	7,000	6,678	322
Claims Paid - Property	250,000	49,813	(22,238)	72,051
Claims Paid - Property - C.A.A.		8,250	8,250	
Claims Paid - Property - Commissioners Court		59,361	59,360	1
Claims Paid - Property - Constable		1,017	1,016	1
Claims Paid - Property - Constable 1		4,756	4,756	
Claims Paid - Property - District Attorney		6,064	6,063	1
Claims Paid - Property - Elections		888	887	1
Claims Paid - Property - Head Start		844	844	
Claims Paid - Property - Justice of Peace 4		1,305	1,305	
Claims Paid - Property- La Presa		403	403	
Claims Paid - Property- Medical Examiner		319	319	
Claims Paid - Property- MIS		2,575	2,575	
Claims Paid - Property- Mold		900	900	
Claims Paid - Property- P & G		1,243	1,242	1
Claims Paid - Property- Road and Bridge		2,411	2,411	
Claims Paid - Property- Sheriff's		2,167	2,166	1
Claims Paid - Property- Self Help		2,501	2,501	
Claims Paid - Property- Sheriff's Office		102,130	102,130	
Claims Paid - Property- Veteran's Office		532	531	1
Claims Paid - Property- Water Utilities		551	551	
Claims Paid - Property- Wind Damage 92911		1,970	1,970	
Total Administrative Services	1,679,452	1,622,002	1,438,193	183,809

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2012

	2012		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
GENERAL GOVERNMENT:				
Civil Service Commission				
Administrative Travel	3,000			
Dues And Memberships	500	500		500
Books And Subscriptions	2,000	2,000		2,000
Materials And Supplies	2,500	5,500	2,825	2,675
Total Civil Service Commission	8,000	8,000	2,825	5,175
Vehicle Maintenance				
Wages And Fringe Benefits	749,715	685,949	680,605	5,344
Uniforms	4,000	4,000	4,000	
Fuel And Lubricants	30,000	30,000	(1,460)	31,460
Fuel And Lubricants - Department	10,000	11,500	11,500	
Materials And Supplies	3,500	2,900	1,790	1,110
Minor Apparatus And Tools	500			
Repairs And Maintenance Equipment	1,000	2,055	1,941	114
Repairs And Maintenance Fuel System	8,000	8,045	8,044	1
Repairs And Maintenance Vehicles	9,000	9,000	5,838	3,162
Repairs And Maintenance Vehicles- Departmen	3,000	1,500	1,413	87
Total Vehicle Maintenance	818,715	754,949	713,671	41,278
General Operations				
Legislative Intergovernmental	12,000	10,893	10,892	1
Bank Charges				
Telephone	345,000	30,416	30,416	
Telephone / Maintenance		260,896	260,895	1
Cell Phones	4,000	2,080	2,077	3
New Equipment And Service		13,457	12,666	791
311 Cost		34,500	34,500	
Internet		10,136	10,136	
Appraisal District Cost	753,000	757,114	757,113	1
Auditing and Accounting	65,000	65,000	65,000	
Professional Services	250,000	180,785	178,200	2,585
Lunacy Costs	100,000	124,517	124,517	
Utilities	950,000	1,069,116	1,069,115	1
Utilities - Villa Antigua		9,081	9,081	
Total General Operations	2,479,000	2,567,991	2,564,608	3,383
Third Party Contracts				
Sacred Heart Children's	10,000	10,000	10,000	
American Red Cross	4,000	4,000	4,000	
Boys's & Girls' Club Laredo	15,000	15,000	15,000	
Industrial Development Board	40,000	40,000	40,000	
STDC (Elderly Nutrition Program)	33,000	66,000	66,000	
Crime Stoppers	2,000	2,000	2,000	
Laredo Regional Food Bank	6,000	6,000	6,000	
Webb County Soil & Water Conserv.	4,000	4,000	4,000	
Bethany House	15,000	15,000	15,000	
Laredo Webb Co. Food Bank	15,000	15,000	15,000	
Children's International	65,000	65,000	65,000	
Litracy Volunteer of America	1,000	1,000	1,000	
Casa Misericordia	15,000	15,000	15,000	
Habitat For Humanity	12,000	12,000	12,000	
Border Region MHMR	70,000	70,000	70,000	
STCADA	20,000	20,000	20,000	
Safe Haven Program	65,000	65,000	65,000	
Kids Café	30,000	30,000	30,000	
Area Health Education Center	12,000	12,000	12,000	
Total Third Party Contracts	434,000	467,000	467,000	

Continued

Webb County, Texas
 Budgetary Comparison Schedule Detail
 Schedule of Expenditures
 General Fund
 For The Year Ended September 30, 2012

	2012			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Grant Matching				
Rural Transportation Fund 980	47,000	47,000	27,087	19,913
Meals On Wheels Fund 952	37,000	37,000		37,000
Elderly Nutrition Fund 955	120,000	120,000	116,285	3,715
CSBG Fund 920	42,000	42,000	42,000	
CSBG - Disallowed Cost		673	673	
DOE ARRA - Disallowed Cost		97,666	94,662	3,004
Laredo Auto Theft Task	21,500	21,359	21,019	340
TWDB Facility Plan		21,340	21,340	
Self Help Center Capacity Building	160,000	160,000	124,932	35,068
Assistance to Firefighter	1,000	1,000		1,000
Border Project TJPC-B-240	20,000	20,000		20,000
Juvenile Accountability	2,500	2,500		2,500
Progressive Sanct TJPC-K	208,000	43,288	1,376	41,912
New Progressive Sanct TJPC-O	18,000	18,000		18,000
Juvenile Defenders Unit G	324,000	324,000	289,925	34,075
Total Grant Matching	1,001,000	955,826	739,299	216,527
Management Information Systems				
Wages And Fringe Benefits	822,294	721,291	704,935	16,356
Office Supplies	1,900	1,881	1,831	50
Postage	100	100	87	13
Books And Subscriptions	34,000	38,939	38,939	
Training And Education	10,000	9,845	9,303	542
Equipment Rental	1,000	100		100
Fuel And Lubricants	1,000	1,900	1,554	346
Materials And Supplies	10,000	14,000	13,960	40
Minor Apparatus And Tools	5,000	35,000	34,583	417
Repairs And Maintenance Equipment	200,000	162,780	161,089	1,691
Repairs And Maintenance Software	375,000	373,455	372,930	525
Total Management Information Systems	1,460,294	1,359,291	1,339,211	20,080
Public Information Office				
Wages And Fringe Benefits	128,241	128,154	127,355	799
Administrative Travel	1,000	1,000	642	358
Car Allowance	1,200	1,200	1,200	
Cell Phones	1,200	1,200	1,060	140
Postage	250	250	250	
Books And Subscriptions	350	350	169	181
Materials And Supplies	14,500	14,500	9,808	4,692
Repairs And Maintenance Audio And Video	5,000	5,000		5,000
Total Public Information Office	166,741	166,654	147,195	19,459
County Treasurer's Office				
Wages And Fringe Benefits	780,195	764,789	757,036	7,753
Administrative Travel	5,530	4,854	4,853	1
Local Mileage	200	200	169	31
Postage	6,000	6,000	5,697	303
Dues And Memberships	500	500	420	80
Books And Subscriptions	200	505	193	312
Training And Education	1,100	555	555	
Equipment Rental	2,700	2,669	2,209	460
Materials And Supplies	15,970	16,796	16,709	87
Repairs And Maintenance Equipment	3,100	3,221	3,221	
Total County Treasurer's Office	815,495	800,089	791,062	9,027

Continued

Webb County, Texas
 Budgetary Comparison Schedule Detail
 Schedule of Expenditures
 General Fund
 For The Year Ended September 30, 2012

	2012		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
GENERAL GOVERNMENT:				
County Auditor's Office				
Wages And Fringe Benefits	1,612,273	1,500,254	1,466,059	34,195
Administrative Travel	7,000	7,000	2,108	4,892
Local Mileage	500	500		500
Cell Phones	1,400	1,564	1,564	
Postage	800	800	488	312
Dues And Memberships	2,500	2,500	2,455	45
Books And Subscriptions	2,500	2,500	2,199	301
Training And Education	16,000	16,000	15,903	97
Professional Services	6,000	1,836		1,836
Materials And Supplies	18,300	22,300	22,097	203
Repairs And Maintenance Equipment	14,000	14,000	13,292	708
Total County Auditor's Office	1,686,273	1,574,254	1,530,012	44,242
Purchasing Agent's Office				
Wages And Fringe Benefits	707,237	694,979	683,748	11,231
Administrative Travel	10,000	5,765	1,387	4,378
Cell Phones	220	220	116	104
Postage	2,000	500	148	352
Advertising	45,000	26,604	339	26,265
Advertising Purchasing		3,655	3,509	146
Advertising Employment		4,013	2,657	1,356
Advertising Legal Notice		5,534	4,636	898
Non-County Legal Notices		5,194	4,953	241
Dues And Memberships	500	500	195	305
Training And Education	9,000	13,735	13,680	55
Central Stores	20,000	20,000	450	19,550
Prof. Services /Develop	4,500	4,500	1,220	3,280
Uniforms	1,500	1,500	1,392	108
Fuel And Lubricants	1,500	1,500	1,147	353
Materials And Supplies	14,500	15,500	15,482	18
Minor Apparatus And Tools	3,280	3,280	3,142	138
Repairs And Maintenance Equipment	3,000	3,000	2,323	677
Repairs And Maintenance Vehicles	1,000	1,000	568	432
Repairs And Maintenance Software	500	500		500
Total Purchasing Agent's Office	823,737	811,479	741,092	70,387
Tax Assessor-Collector's Office				
Wages And Fringe Benefits	2,416,761	2,295,589	2,291,440	4,149
Administrative Travel	4,000	294	294	
Cell Phones OPF	1,800	116	115	1
Postage	80,000	86,488	86,488	
Postage OPF	600	343	343	
Advertising	1,000			
Dues And Memberships	500	300	300	
Books And Subscriptions	2,000	3,871	3,870	1
Training And Education	6,000	1,281	1,280	1
Equipment Rental	13,000	14,819	14,819	
Professional Services	1,000	911	911	
Uniforms	400	277	277	
Uniforms OPF	400	245	245	
Fuel And Lubricants	2,600	2,658	2,658	
Fuel And Lubricants OPF	600	390	390	
Materials And Supplies	65,000	71,402	71,402	
Materials And Supplies OPF	6,000	6,000	6,000	

Continued

Webb County, Texas
 Budgetary Comparison Schedule Detail
 Schedule of Expenditures
 General Fund
 For The Year Ended September 30, 2012

	2012			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Tax Assessor-Collector's Office - Continued				
Minor Apparatus And Tools	7,000	11,041	8,168	2,873
Minor Apparatus And Tools OPF	6,000	5,977	5,976	1
Repairs And Maintenance Equipment	34,000	33,169	33,168	1
Repairs And Maintenance Vehicles	1,000	181	180	1
Software	15,000	10,974	10,974	
Total Tax Assessor-Collector's Office	2,664,661	2,546,326	2,539,298	7,028
Building Maintenance				
Wages And Fringe Benefits	1,864,605	1,759,171	1,679,317	79,854
Administrative Travel	100	82		82
Office Supplies	2,000	2,000	1,782	218
Cell Phones	10,000	12,436	11,189	1,247
Training And Education	200			
Equipment Rental	200			
Uniforms	11,000	11,000	10,606	394
Fuel And Lubricants	35,000	41,752	41,752	
Materials And Supplies	55,000	61,906	61,182	724
Minor Apparatus And Tools	10,000	34,067	25,670	8,397
Repairs And Maintenance Building	141,000	140,898	133,712	7,186
Repairs And Maintenance Equipment	50,000	10,828	8,328	2,500
Repairs And Maintenance Vehicles	6,000	8,099	7,817	282
Janitorial Supplies	25,000	17,932	17,358	574
Landfill Fees	500	500	93	407
Total Building Maintenance	2,210,605	2,100,671	1,998,806	101,865
Election Administration				
Wages And Fringe Benefits	282,215	282,289	282,286	3
Postage	30,000	30,195	30,195	
Fuel And Lubricants	500	500	469	31
Materials And Supplies	4,500	3,336	3,161	175
Repairs And Maintenance Equipment	50,000	50,000	47,269	2,731
Repairs And Maintenance Vehicles	400	400	166	234
Election Expense	125,000	125,000	124,970	30
Total Election Administration	492,615	491,720	488,516	3,204
General Government Expenditures	18,351,915	17,808,118	17,018,622	789,496
Less Capital Outlay-All Departments				
Total Current General Government Expenditures	\$ 18,351,915	17,808,118	17,018,622	789,496
PUBLIC SAFETY:				
Sheriff Bargaining Unit				
Wages And Fringe Benefits	5,079,389	4,947,725	4,861,647	86,078
Administrative Travel	15,000	7,881	7,525	356
Office Supplies	22,000	29,211	28,958	253
Postage	10,000	8,835	7,401	1,434
Dues And Memberships	1,000	1,000	425	575
Books And Subscriptions	2,000	2,000	1,954	46
Training And Education	22,000	21,500	21,431	69
Equipment Rental	23,500	29,420	29,420	
Drug And Alcohol Physicals	4,000	600	514	86
Utilities	52,600	57,094	56,662	432
Uniforms	104,395	104,395	101,244	3,151
Fuel And Lubricants	385,000	371,484	367,386	4,098

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Webb County, Texas
 Budgetary Comparison Schedule Detail
 Schedule of Expenditures
 General Fund
 For The Year Ended September 30, 2012

	2012			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY:				
Sheriff Bargaining Unit - Continued				
Materials And Supplies	45,000	44,909	41,263	3,646
Minor Apparatus And Tools	13,000	18,000	17,479	521
Repairs And Maintenance Buildings	19,000	13,346	13,278	68
Repairs And Maintenance Equipment	26,000	30,746	29,831	915
Repairs And Maintenance Vehicles	180,000	180,497	174,160	6,337
Canine Expenditures	8,000	13,000	9,703	3,297
Stray Animal Account	10,000	10,000	9,738	262
Narcotics Disposal	28,000	2,677		2,677
Forensic Examination	2,500	4,500	3,560	940
Total Sheriff Bargaining Unit	6,052,384	5,898,820	5,783,579	115,241
Sheriff Non Bargaining				
Wages And Fringe Benefits	486,202	485,650	483,541	2,109
Total Sheriff Non Bargaining	486,202	485,650	483,541	2,109
Sheriff, Mirando Sub-Station				
Wages And Fringe Benefits	317,078	317,078	314,916	2,162
Total Sheriff, Mirando Sub-Station	317,078	317,078	314,916	2,162
Medical Examiner and Morgue				
Wages And Fringe Benefits	393,830	391,637	390,908	729
Administrative Travel	100	100	100	
Office Supplies	2,000	1,560	1,474	86
Cell Phones	1,500	1,919	1,917	2
Postage	750	859	814	45
Dues And Memberships	550	550	549	1
Books And Subscriptions	600	436	435	1
Training And Education	2,800	2,895	2,875	20
Equipment Rental	500	385	384	1
Professional Services	26,000	32,237	31,853	384
Utilities	14,000	15,971	15,969	2
Uniforms	500	405	388	17
Fuel And Lubricants	6,000	7,650	7,650	
Materials And Supplies	8,250	7,129	7,128	1
Repairs And Maintenance Buildings	1,500	3,275	3,029	246
Repairs And Maintenance Equipment	5,500	5,677	5,542	135
Repairs And Maintenance Vehicles	1,500	4,283	4,283	
Total Medical Examiner and Morgue	465,880	476,968	475,298	1,670
Emergency Medical Service				
Wages And Fringe Benefits	77,875	49,749	44,430	5,319
Telephone	500	500		500
Internet	500	500		500
Utilities	6,000	6,000	3,816	2,184
Fuel And Lubricants	4,000	4,000	4,000	
Materials And Supplies	200	200	190	10
Repairs And Maintenance Buildings	200	200		200
Repairs And Maintenance Vehicle	500	500	451	49
Janitorial Supplies	200	200	186	14
Total Emergency Medical Service	89,975	61,849	53,073	8,776
Fire And EMS Services				
Wages And Fringe Benefits	778,173	724,277	700,661	23,616
Administrative Travel	5,000	2,956	892	2,064
Local Mileage	500	500		500
Telephone	500	500		500

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2012

	2012			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY:				
Fire And EMS Services - Continued				
Cell Phones	1,200	1,200	684	516
Internet	500	500		500
Postage	100	100		100
Dues And Memberships	200	200		200
Training And Education	5,000	327		327
Equipment Rental	500	500		500
Professional Services	500	500		500
Utilities	5,000	5,759	5,759	
Uniforms	5,000	4,810	2,822	1,988
Fuel And Lubricants	28,000	28,000	24,329	3,671
Materials And Supplies	6,000	13,114	10,482	2,632
Repairs And Maintenance Buildings	3,000	4,500	3,457	1,043
Repairs And Maintenance Equipment	5,000	1,676	626	1,050
Repairs And Maintenance Vehicles	10,000	22,883	18,694	4,189
Janitorial Supplies	500	1,000	565	435
Stipends	65,000	53,000	46,400	6,600
Cash Match			(5,000)	5,000
Total Fire And EMS Services	919,673	866,302	810,371	55,931
Constable Precinct 1				
Wages And Fringe Benefits	1,290,496	1,230,292	1,222,310	7,982
Administrative Travel	7,500	5,000	5,000	
Cell Phones	800	783	458	325
Postage	200	200	200	
Dues And Memberships	700	700	680	20
Dues And Memberships-JJAEP	100	35	35	
Books And Subscriptions	200			
Training And Education	15,000	15,365	15,365	
Training And Education-JJAEP	500	500	500	
Equipment Rental	100			
Uniforms	11,000	11,000	10,983	17
Uniforms-JJAEP	1,000	1,000	981	19
Fuel And Lubricants	29,000	24,000	24,000	
Fuel And Lubricants-JJAEP	1,000	1,000	1,000	
Materials And Supplies	4,300	7,000	6,971	29
Materials And Supplies-JJAEP	200	200	197	3
Repairs And Maintenance Equipment	200			
Repairs And Maintenance Vehicles	15,000	20,000	19,520	480
Repairs And Maintenance Vehicles-JJAEP	500	500	493	7
Total Constable Precinct 1	1,377,796	1,317,575	1,308,693	8,882
Constable Precinct 3				
Wages And Fringe Benefits	225,262	218,297	215,462	2,835
Cell Phones	1,200	1,350	1,350	
Dues And Memberships	100	60	60	
Training And Education	3,000	3,352	3,352	
Uniforms	5,000	3,000	3,000	
Fuel And Lubricants	12,000	15,961	15,961	
Materials And Supplies	3,000	3,782	3,782	
Repairs And Maintenance Equipment	500	800	800	
Repairs And Maintenance Vehicles	5,000	5,712	5,710	2
Total Constable Precinct 3	255,262	252,314	249,477	2,837

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2012

	2012		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
PUBLIC SAFETY:				
Constable Precinct 4				
Wages And Fringe Benefits	516,547	458,560	436,459	22,101
Administrative Travel	500	500		500
Cell Phones	1,300	1,300	749	551
Postage	500	500	500	
Training And Education	5,000	5,000	4,662	338
Equipment Rental	2,500	2,500	1,222	1,278
Uniforms	8,000	8,000	7,892	108
Fuel And Lubricants	20,000	19,100	18,200	900
Materials And Supplies	4,000	4,900	4,433	467
Repairs And Maintenance Equipment	1,000	1,000	756	244
Repairs And Maintenance Vehicles	13,000	13,000	10,691	2,309
Repairs And Maintenance Motorcycles	500	500	164	336
Total Constable Precinct 4	572,947	514,960	485,728	29,232
Constable Precinct 2				
Wages And Fringe Benefits	724,885	692,829	683,656	9,173
Administrative Travel	3,000			
Cell Phones	3,000	5,049	5,047	2
Postage	400	68		68
Dues And Memberships	500	545	545	
Training And Education	6,000	2,500	2,500	
Equipment Rental	1,500	1,500	1,309	191
Uniforms	6,000	11,000	10,870	130
Fuel And Lubricants	25,000	24,702	22,439	2,263
Materials And Supplies	5,000	5,000	4,998	2
Repairs And Maintenance Equipment	1,000	1,000	626	374
Repairs And Maintenance Vehicles	10,000	10,036	10,036	
Total Constable Precinct 2	786,285	754,229	742,026	12,203
Mental Health Unit				
Wages And Fringe Benefits	436,304	428,669	420,514	8,155
Special Travel	18,000	23,503	23,497	6
Office Supplies	500	1,000	906	94
Dues And Memberships	500	500	425	75
Training And Education	3,000	3,000	3,000	
Uniforms	4,000	4,000	3,976	24
Fuel And Lubricants	25,000	39,497	30,679	8,818
Repairs And Maintenance Equipment	500			
Repairs And Maintenance Vehicles	8,000	13,000	10,327	2,673
Total Mental Health Unit	495,804	513,169	493,324	19,845
Justice Center Security				
Wages And Fringe Benefits	483,796	476,245	470,522	5,723
Administrative Travel	3,000	1,200	1,185	15
Equipment Rental	1,000	37	37	
Uniforms	13,982			
Materials And Supplies	2,000	2,000	626	1,374
Total Justice Center Security	503,778	479,482	472,370	7,112
Public Safety Expenditures	12,323,064	11,938,396	11,672,396	266,000
Less Capital Outlay				
Total Current Public Safety Expenditures	\$ 12,323,064	11,938,396	11,672,396	266,000

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2012

	2012			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
49th District Judge's Office				
Wages And Fringe Benefits	525,788	513,351	508,073	5,278
Administrative Travel	4,000	4,000	2,573	1,427
Postage	1,500	1,500	759	741
Dues And Memberships	100	515	490	25
Books And Subscriptions	6,000	9,335	9,335	
Training And Education	7,000	7,485	7,370	115
Professional Services	10,000	600	599	1
Court Appointed Attorney	26,000	7,546	6,120	1,426
Visiting Judge	8,500	8,500	6,555	1,945
Materials And Supplies	6,500	10,333	10,280	53
Repairs And Maintenance Equipment	4,500	2,167	1,127	1,040
Indigent Defend	79,800	86,794	86,394	400
Total 49th District Judge's Office	679,688	652,126	639,675	12,451
111th District Judge's Office				
Wages And Fringe Benefits	593,649	579,486	576,655	2,831
Administrative Travel	7,500	11,195	11,194	1
Postage	1,500	403	402	1
Dues And Memberships	1,000	1,000	990	10
Books And Subscriptions	2,500	82	81	1
Training And Education	7,500	6,868	6,588	280
Professional Services	5,000	1,321		1,321
Court Appointed Attorney	19,000	12,039	11,039	1,000
Visiting Judge	8,500	3,500	2,564	936
Materials And Supplies	14,500	28,250	26,363	1,887
Repairs And Maintenance Equipment	5,000	2,075	827	1,248
Indigent Defend	70,000	60,142	60,141	1
Total 111th District Judge's Office	735,649	706,361	696,844	9,517
341st District Judge's Office				
Wages And Fringe Benefits	579,240	473,194	470,970	2,224
Administrative Travel	4,000	4,000	3,944	56
Postage	2,000	2,000	1,565	435
Dues And Memberships	700	700	555	145
Books And Subscriptions	7,500	7,500	7,105	395
Training And Education	6,000	7,460	7,357	103
Professional Services	5,000	2,075	1,370	705
Court Appointed Attorney	21,000	8,800	5,023	3,777
Visiting Judge	8,500	8,500	1,091	7,409
Materials And Supplies	7,500	7,500	3,336	4,164
Repairs And Maintenance Equipment	4,500	3,040	2,727	313
Indigent Defend	78,900	78,900	37,995	40,905
Total 341st District Judge's Office	724,840	603,669	543,038	60,631
406th District Court				
Wages And Fringe Benefits	726,869	724,059	721,759	2,300
Administrative Travel	4,000	2,977	1,346	1,631
Postage	1,500	1,500	542	958
Dues And Memberships	400	400	400	
Books And Subscriptions	6,000	8,396	8,394	2
Training And Education	6,000	8,823	8,227	596
Professional Services	18,000	17,739	10,536	7,203
Court Appointed Attorney	47,500	70,600	62,506	8,094
Visiting Judge	5,500	5,500	2,374	3,126

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2012

	2012		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
JUSTICE SYSTEM:				
406th District Court - Continued				
Fuel And Lubricants	4,000	3,734	1,940	1,794
Materials And Supplies	14,000	15,627	15,456	171
Repairs And Maintenance Equipment	8,000	2,511	2,317	194
Repairs And Maintenance Vehicles	500	1,200	1,031	169
Indigent Defend	83,500	75,568	57,970	17,598
Total 406th District Court	925,769	938,634	894,798	43,836
County Court-At-Law #1				
Wages And Fringe Benefits	792,370	790,352	788,308	2,044
Administrative Travel	4,000	6,100	3,143	2,957
Postage	500	500	295	205
Dues And Memberships	1,000	1,000	915	85
Books And Subscriptions	2,400	8,400	4,991	3,409
Training And Education	5,000	7,000	4,981	2,019
Professional Services	5,000	3,000		3,000
Court Appointed Attorney	21,000	10,870	9,250	1,620
Visiting Judge	11,000	11,000	7,565	3,435
Fuel And Lubricants	4,100	4,100	2,394	1,706
Materials And Supplies	5,500	13,110	7,464	5,646
Repairs And Maintenance Equipment	5,000	5,000	976	4,024
Repairs And Maintenance Vehicles	1,000	6,090	6,089	1
Adult Misdemeanor	73,250	94,425	94,425	
Juvenile Misdemeanor	46,000	10,882	10,881	1
Juvenile Felony	38,000	5,455	5,455	
Dues And Memberships	23,250	16,511	7,250	9,261
Total County Court-At-Law #1	1,038,370	993,795	954,382	39,413
County Court-At-Law #2				
Wages And Fringe Benefits	726,584	683,261	681,602	1,659
Administrative Travel	5,000	5,000	4,739	261
Postage	100	100	99	1
Dues And Memberships	300	300	108	192
Books And Subscriptions	2,000	2,426	2,426	
Training And Education	9,000	14,850	14,072	778
Professional Services	10,000	19,150	17,744	1,406
Court Appointed Attorney	15,000	15,000	14,325	675
Visiting Judge	9,000	9,000	8,997	3
Fuel And Lubricants	1,500	1,500	1,434	66
Materials And Supplies	5,000	7,074	6,489	585
Minor Apparatus And Tools	500	500	354	146
Repairs And Maintenance Equipment	2,000	2,367	2,366	1
Repairs And Maintenance Vehicles	1,000	633	238	395
Adult Misdemeanor	28,000	69,865	69,865	
Juvenile Misdemeanor	30,000	17,500	14,660	2,840
Juvenile Felony	27,000	16,200	16,200	
Dues And Memberships	10,000	5,000	3,800	1,200
Total County Court-At-Law #2	881,984	869,726	859,518	10,208
Justice Of The Peace, Precinct 1 Place 1				
Wages And Fringe Benefits	492,204	422,155	410,606	11,549
Administrative Travel	4,000	3,660	2,790	870
Cell Phones	700	1,087	963	124
Postage	1,600	1,050	1,017	33
Books And Subscriptions	1,000	1,647	1,646	1

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Webb County, Texas
 Budgetary Comparison Schedule Detail
 Schedule of Expenditures
 General Fund
 For The Year Ended September 30, 2012

	2012		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
JUSTICE SYSTEM:				
Justice Of The Peace, Precinct 1 Place 1- Continued				
Training And Education	1,000	1,000	958	42
Visiting Judge	100	100		100
Materials And Supplies	7,000	6,856	6,855	1
Repairs And Maintenance Equipment	1,000	1,000	898	102
Total Justice Of The Peace, Precinct 1 Place 1	508,604	438,555	425,733	12,822
Justice Of The Peace, Precinct 1 Place 2				
Wages And Fringe Benefits	383,764	338,935	334,844	4,091
Administrative Travel	2,000	2,000	1,881	119
Cell Phones	700	1,750	1,177	573
Postage	120	220	127	93
Books And Subscriptions	60	60	36	24
Training And Education	1,000	1,000	160	840
Equipment Rental	1,600	2,550	2,101	449
Visiting Judge	100	100		100
Materials And Supplies	3,700	4,000	3,896	104
Minor Apparatus And Tools	800	200		200
Repairs And Maintenance Equipment	2,600	800	776	24
Total Justice of the Peace, Precinct 1 Place 2	396,444	351,615	344,998	6,617
Justice Of The Peace, Precinct 2 Place1				
Wages And Fringe Benefits	625,643	589,088	586,912	2,176
Administrative Travel	2,000	100		100
Cell Phones	1,000	1,518	1,510	8
Postage	2,300	1,500	1,500	
Training And Education	1,000	1,376	1,376	
Materials And Supplies	7,000	8,796	8,707	89
Repairs And Maintenance Equipment	500	510	510	
Total Justice Of The Peace, Precinct 2 Place 1	639,443	602,888	600,515	2,373
Justice Of The Peace, Precinct 2 Place2				
Wages And Fringe Benefits	496,641	487,105	484,781	2,324
Administrative Travel	2,000	1,685	1,685	
Cell Phones	1,200	2,855	2,760	95
Postage	1,000	500	500	
Training And Education	1,000	510	505	5
Equipment Rental	200	10	10	
Materials And Supplies	5,000	4,740	4,738	2
Repairs And Maintenance Equipment	100	200	200	
Total Justice Of The Peace, Precinct 2 Place 2	507,141	497,605	495,179	2,426
Justice Of The Peace, Precinct 3				
Wages And Fringe Benefits	205,234	205,221	204,385	836
Administrative Travel	1,500	1,472	471	1,001
Cell Phones	1,200	1,200	732	468
Postage	1,500	1,500	1,500	
Dues And Memberships	100	100		100
Books And Subscriptions	100	128	128	
Training And Education	1,500	1,500	1,231	269
Equipment Rental	1,800	1,800	1,724	76
Visiting Judge	100	100		100
Fuel And Lubricants	3,000	3,000	2,236	764
Materials And Supplies	3,000	3,000	2,694	306
Repairs And Maintenance Equipment	500	500	280	220
Repairs And Maintenance Vehicle	200	200	200	
Total Justice Of The Peace, Precinct 3	219,734	219,721	215,581	4,140
				Continued

Webb County, Texas
 Budgetary Comparison Schedule Detail
 Schedule of Expenditures
 General Fund
 For The Year Ended September 30, 2012

	2012			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
Justice Of The Peace, Precinct 4				
Wages And Fringe Benefits	886,413	802,047	794,874	7,173
Administrative Travel	5,000	4,200	3,758	442
Cell Phones	1,200	1,719	1,585	134
Postage	2,000	2,109	2,108	1
Training And Education	1,000	1,800	1,105	695
Uniforms	500	500	409	91
Fuel And Lubricants	1,000	1,000	1,000	
Materials And Supplies	12,000	11,481	10,559	922
Repairs And Maintenance Equipment	3,000	2,891	1,753	1,138
Repairs And Maintenance Vehicles	1,000	1,000	322	678
Total Justice Of The Peace, Precinct 4	913,113	828,747	817,473	11,274
Judicial General				
Wages And Fringe Benefits	49,053	60,580	48,556	12,024
Advertising Legal Notices	1,000			
Judicial District Fees	17,225	17,225	17,222	3
Transcripts	60,000			
Transcripts 49th		9,900	9,899	1
Transcripts 341st		11,759	11,758	1
Transcripts 406th		28,003	28,003	
Transcripts CC2		441	441	
Court Appointed Attorney JPs	1,000	50		50
Visiting Judge	6,000	3,993	770	3,223
Visiting Judge 406th		2,007	2,007	
Witness Expenditures	1,000	1,000		1,000
Court Interpreter/Reporter	15,000			
Court Interpreter/Reporter 49th		47,800	47,800	
Court Interpreter/Reporter 341st		325	325	
Court Interpreter/Reporter CCL1		6,100	6,100	
Court Interpreter/Reporter CCL2		19,628	19,628	
Capital Murder Cases	60,000	1		1
Capital Murder Cases 49th		83,745	83,745	
Evaluation Services	40,000	48,765	48,765	
Expert Witness	5,000			
Expert Witness 49th		5,050	5,050	
Expert Witness CCL1		250	250	
Investigation Expenditure	2,000			
Investigation Expenditure 341st		500	500	
Investigation Expenditure 406th		500	500	
Litigation Expense	1,000	700		700
Indigent Legal Service		100	100	
Indigent Defendants JPs	11,000	26,575	26,575	
Total Judicial General	269,278	374,997	357,994	17,003
District Attorney				
Wages And Fringe Benefits	4,864,191	4,901,087	4,897,741	3,346
Administrative Travel	4,300	4,268	4,267	1
Postage	2,000	1,229	1,214	15
Dues And Memberships	4,600	4,554	4,554	
Books And Subscriptions	11,000	11,100	11,100	
Training And Education	10,200	10,200	10,200	
Equipment Rental	4,400	4,824	4,823	1
Professional Services	13,100	15,750	15,750	

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2012

	2012		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
JUSTICE SYSTEM:				
District Attorney - Continued				
Fuel And Lubricants	18,000	18,000	18,000	
Materials And Supplies	17,000	19,252	19,252	
Repairs And Maintenance Equipment	3,000	3,035	3,035	
Repairs And Maintenance Vehicle	2,000	2,055	2,055	
Total District Attorney	4,953,791	4,995,354	4,991,991	3,363
County Attorney				
Wages And Fringe Benefits	2,445,030	2,230,901	2,191,681	39,220
Administrative Travel	100	100		100
Postage	2,000	2,199	2,198	1
Dues And Memberships	6,500	6,500	4,590	1,910
Books And Subscriptions	7,000	10,800	9,717	1,083
Training And Education	22,000	22,000	9,259	12,741
Equipment Rental	1,000	1,000	479	521
Professional Services	7,500	1,700	1,579	121
Fuel And Lubricants	8,200	8,200	8,042	158
Materials And Supplies	28,000	31,801	31,545	256
Repairs And Maintenance Equipment	5,700	5,700	4,232	1,468
Repairs And Maintenance Vehicle	2,500	2,800	2,552	248
Total County Attorney	2,535,530	2,323,701	2,265,874	57,827
Public Defender				
Wages And Fringe Benefits	2,201,304	2,148,485	2,125,456	23,029
Administrative Travel	14,600	3,070	3,061	9
Local Mileage	1,000			
Postage	400	600	576	24
Dues And Memberships	4,500	4,948	4,337	611
Books And Subscriptions	7,500	9,330	9,301	29
Training And Education	8,000	12,373	12,348	25
Equipment Rental	4,000	6,535	6,534	1
Transcripts	500	638	638	
Professional Services	6,000	3,065	3,062	3
Witness Expenditures	200			
Fuel And Lubricants	1,500	1,712	1,618	94
Materials And Supplies	13,000	17,988	17,985	3
Repairs And Maintenance Equipment	3,560	2,101	2,097	4
Repairs And Maintenance Vehicle	500	2,000	1,864	136
Total Public Defender	2,266,564	2,213,745	2,189,727	24,018
District Clerk				
Wages And Fringe Benefits	1,900,228	1,846,581	1,841,735	4,846
Administrative Travel	5,000	5,000	4,368	632
Local Mileage	600	600	599	1
Cell Phones	700	700	437	263
Postage	31,000	32,900	32,900	
Dues And Memberships	200	200	160	40
Books And Subscriptions	500	500	500	
Training And Education	3,000	3,000	2,513	487
Equipment Rental	6,000	6,000	5,900	100
Materials And Supplies	35,000	35,000	34,632	368
Repairs And Maintenance Equipment	4,000	4,000	2,676	1,324
Total District Clerk	1,986,228	1,934,481	1,926,420	8,061
District Clerk Central Jury				
Wages And Fringe Benefits	169,856	153,396	150,772	2,624
Administrative Travel	4,000	2,100	1,123	977

Continued

Webb County, Texas
 Budgetary Comparison Schedule Detail
 Schedule of Expenditures
 General Fund
 For The Year Ended September 30, 2012

	2012		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
JUSTICE SYSTEM:				
District Clerk Central Jury - Continued				
Postage	26,000	28,300	26,669	1,631
Equipment Rental	100	100		100
Materials And Supplies	12,500	15,081	14,774	307
Repairs And Maintenance Equipment	2,000	2,000	1,860	140
Central Jury Petit Juror	70,000	67,700	60,000	7,700
Jurors - Other Expenses	30,000	9,360	4,312	5,048
Jurors - 49th		4,187	4,187	
Jurors - 111th		2,659	2,659	
Jurors - 341st		3,088	3,087	1
Jurors - 406th		5,016	5,016	
Jurors - CCL1		1,222	1,221	1
Jurors - CCL2		1,887	1,886	1
Total District Clerk Central Jury	<u>314,456</u>	<u>296,096</u>	<u>277,566</u>	<u>18,530</u>
County Clerk				
Wages And Fringe Benefits	938,871	884,248	881,932	2,316
Administrative Travel	900	840	807	33
Postage	4,400	6,400	6,382	18
Dues And Memberships	200	260	259	1
Training And Education	4,700	4,700	4,358	342
Equipment Rental	6,100	6,100	5,854	246
Fuel And Lubricants	900	1,100	589	511
Materials And Supplies	15,000	22,300	20,923	1,377
Repairs And Maintenance Equipment	15,000	5,000	3,836	1,164
Repairs And Maintenance Vehicle	400	900	746	154
Total County Clerk	<u>991,571</u>	<u>936,948</u>	<u>930,449</u>	<u>6,499</u>
Law Library				
Wages And Fringe Benefits	102,046	101,653	101,479	174
Books And Subscriptions	54,250	52,510	52,509	1
Materials And Supplies	1,500	3,016	3,016	
Repairs And Maintenance Equipment	500	1,102	1,102	
Total Law Library	<u>158,296</u>	<u>158,281</u>	<u>158,106</u>	<u>175</u>
Bail Bond Board				
Wages And Fringe Benefits	43,898	43,895	43,688	207
Materials And Supplies	350	350	349	1
Repairs And Maintenance Equipment	500	500	295	205
Total Bail Bond Board	<u>44,748</u>	<u>44,745</u>	<u>44,332</u>	<u>413</u>
Pre-Trial Services				
Wages And Fringe Benefits	405,598	403,914	402,677	1,237
Local Mileage	1,200	1,148	211	937
Cell Phones	1,300	1,376	1,375	1
Postage	400	400	64	336
Training And Education	8,900	8,900	8,147	753
Equipment Rental	2,000	2,000	1,711	289
Printing Supplies	1,300	1,276		1,276
Professional Services	16,000	16,000	4,059	11,941
Materials And Supplies	7,400	7,400	5,607	1,793
Repairs And Maintenance Equipment	1,500	1,500	968	532
Total Pre-Trial Services	<u>445,598</u>	<u>443,914</u>	<u>424,819</u>	<u>19,095</u>
Juvenile Probation				
Wages And Fringe Benefits	3,173,091	2,768,189	2,672,694	95,495
Car Allowance	2,400	2,400	2,400	
Transportation Juvenile	1,000	1,371	1,370	1

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2012

	2012		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
JUSTICE SYSTEM:				
Juvenile Probation - Continued				
Office Supplies	8,500	8,481	6,486	1,995
Telephone	30,500	28,427	23,526	4,901
Postage	1,500	1,500	1	1,499
Training And Education	5,500	5,500	4,529	971
Equipment Rental	5,600	5,600	1,184	4,416
Professional Services	54,600	54,600	49,208	5,392
Contract Services	56,500			
Bonds And Insurance	400	400	180	220
Utilities	110,000	110,000	100,767	9,233
Uniforms	3,000	3,000		3,000
Fuel And Lubricants	9,200	9,200	7,017	2,183
Materials And Supplies	12,500	12,500	12,138	362
Groceries	43,800	43,800	42,558	1,242
Medicines	5,000	5,000	1,528	3,472
Laundry and Linen	1,600	1,600	380	1,220
Minor Apparatus And Tools	3,000	3,000	2,575	425
Repairs And Maintenance Building	25,000	27,404	27,051	353
Repairs And Maintenance Equipment	25,900	25,900	19,961	5,939
Repairs And Maintenance Vehicle	8,000	7,317	2,713	4,604
Janitorial Supplies	8,500	8,500	3,449	5,051
Medical Services	10,000	10,000	550	9,450
Total Juvenile Probation	<u>3,605,091</u>	<u>3,143,689</u>	<u>2,982,265</u>	<u>161,424</u>
Justice System Expenditures	25,741,930	24,569,393	24,037,277	532,116
Less Capital Outlay				
Total Current Justice System Expenditures	<u>\$ 25,741,930</u>	<u>24,569,393</u>	<u>24,037,277</u>	<u>532,116</u>
HEALTH AND HUMAN SERVICES:				
Indigent Health Care				
Physician Services	300,500	300,500	212,680	87,820
Prescription Drugs	50,000	50,000	28,900	21,100
Hospital Inpatient Services	978,750	928,750	646,011	282,739
Hospital Outpatient Services	725,000	725,000	400,152	324,848
Laboratory/X-ray Services	110,500	110,500	71,368	39,132
Total Indigent Health Care	<u>2,164,750</u>	<u>2,114,750</u>	<u>1,359,111</u>	<u>755,639</u>
Indigent Health Care Assistance				
Wages And Fringe Benefits	754,568	734,902	731,919	2,983
Administrative Travel	6,000	7,700	7,119	581
Cell Phones	1,800	1,800	924	876
Postage	2,000	2,000	1,610	390
Dues And Memberships	300	300	200	100
Books And Subscriptions	200	200		200
Professional Services	500	49,174	3,738	45,436
Fuel And Lubricants	2,000	2,200	2,200	
Materials And Supplies	6,000	6,000	5,413	587
Repairs And Maintenance Equipment	1,500	1,500	1,344	156
Repairs And Maintenance Vehicle	500	500	266	234
Repairs And Maintenance Software	33,000	33,826	33,826	
Janitorial Supplies	2,000	600	287	313
Indigent Medical	1,200	1,200	446	754
Indigent Burials	75,000	75,000	63,631	11,369
Indigent Utilities	100	100		100

Continued

Webb County, Texas
 Budgetary Comparison Schedule Detail
 Schedule of Expenditures
 General Fund
 For The Year Ended September 30, 2012

	2012			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
HEALTH AND HUMAN SERVICES:				
Indigent Health Care Assistance - Continued				
Indigent Rents	100	100		100
Total Indigent Health Care Assistance	886,768	917,102	852,923	64,179
Child Welfare				
Training and Education	200	200		200
Professional Services	1,000	1,000	21	979
Foster Care	400	400	270	130
Clothing Allowance	26,000	26,000	25,394	606
Materials And Supplies	1,000	1,000	891	109
Medical/Dental Exams	400	400		400
Awareness	4,000	4,000	3,827	173
Total Child Welfare	33,000	33,000	30,403	2,597
General Operations-Health & Welfare				
City Health Contract	210,000	250,000	250,000	
Animal Protective Society	40,000	40,000	40,000	
R B Cowl	80,000	80,000	80,000	
Animal Damage Control	28,800	28,800	28,800	
Fire Protection And Emergency Services	564,000	564,000	564,000	
Gateway Community Health	135,000	135,000	135,000	
Rio Grande Center	20,000	20,000	20,000	
Ministries	150,000	150,000	150,000	
Total General Operations - Health & Welfare	1,227,800	1,267,800	1,267,800	
Veteran's Service Office				
Wages And Fringe Benefits	153,909	153,886	152,752	1,134
Administrative Travel	3,000	2,700	2,700	
Postage	600	600	600	
Dues And Memberships	100			
Training And Education	400			
Equipment Rental	1,300	1,713	1,712	1
Materials And Supplies	3,000	2,985	2,957	28
Minor Apparatus And Tools	100	100	100	
Repairs And Maintenance Equipment	500	975	974	1
Laredo Veteran Assistance	75,000	74,927	42,535	32,392
Veteran Cemetery Markers	4,000	4,000		4,000
Total Veteran's Service Office	241,909	241,886	204,330	37,556
Health And Human Services Expenditures	4,554,227	4,574,538	3,714,567	859,971
Less Capital Outlay				
Total Current Health And Human Services Expenditures	\$ 4,554,227	4,574,538	3,714,567	859,971
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:				
Extension Agent				
Wages And Fringe Benefits	154,592	149,295	148,596	699
Administrative Travel	13,500	13,500	11,684	1,816
Local Mileage	5,500	5,500	3,796	1,704
Postage	250	250	250	
Dues And Memberships	500	500	470	30
Books And Subscriptions	700	700	632	68
Equipment Rental	4,000	4,000	3,987	13
Materials And Supplies	2,550	2,550	2,412	138
Minor Apparatus And Tools	2,000	2,000	1,285	715
Repairs And Maintenance Equipment	250	250	182	68
Total Extension Agent	183,842	178,545	173,294	5,251

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2012

	2012		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:				
Infrastructure And Environmental Services Expenditures	183,842	178,545	173,294	5,251
Less Capital Outlay				
Total Current Infrastructure And Environmental Services Expenditures	\$ 183,842	178,545	173,294	5,251
CORRECTIONS AND REHABILITATION:				
Jail Bargaining Unit				
Wages And Fringe Benefits	11,240,310	11,033,197	10,843,694	189,503
Administrative Travel	10,000	5,979	5,979	
Special Travel	67,000	71,245	70,128	1,117
Office Supplies	22,500	30,500	29,656	844
Postage	1,000	1,000	644	356
Advertising	500	500		500
Dues And Memberships	500	500		500
Books And Subscriptions	500	500	125	375
Training And Education	7,500	5,900	5,892	8
Equipment Rental	14,000	14,000	12,566	1,434
Professional Services	78,000	75,267	74,663	604
Employee Drug/Alcohol/Physical Testing	3,000	3,260	3,260	
Contract Services - Dimmit County	50,000			
Contract Services - Zapata County	369,574	286,574	194,320	92,254
Utilities	332,000	354,396	352,317	2,079
Uniforms	134,222	134,222	123,396	10,826
Fuel And Lubricants	4,000	4,000	3,570	430
Materials And Supplies	40,000	34,500	24,190	10,310
Minor Apparatus And Tools	20,000	20,000	16,228	3,772
Repairs And Maintenance Building	100,000	100,000	98,856	1,144
Repairs And Maintenance Equipment	50,000	34,638	23,153	11,485
Repairs And Maintenance Software	13,000	13,715	13,715	
Total Jail Bargaining Unit	12,557,606	12,223,893	11,896,352	327,541
Jail Non Bargaining Unit				
Wages And Fringe Benefits	1,373,677	1,413,201	1,413,196	5
Total Jail Non Bargaining Unit	1,373,677	1,413,201	1,413,196	5
Basic Supervision				
Wages And Fringe Benefits	48,390	48,339	47,732	607
Materials And Supplies	5,000	5,000	4,964	36
Total Basic Supervision	53,390	53,339	52,696	643
Jail Purchasing				
Professional Services	170,000	170,000	166,818	3,182
Uniforms	3,000	3,000	2,510	490
Materials And Supplies	98,000	174,044	171,805	2,239
Groceries	832,000	832,000	825,346	6,654
Medicines	82,000	78,567	72,481	6,086
Minor Apparatus And Tools	5,000	5,000	2,673	2,327
Janitorial Supplies	44,000	41,427	26,555	14,872
Medical Services	220,000	151,962	124,884	27,078
Total Jail Purchasing	1,454,000	1,456,000	1,393,072	62,928
Corrections And Rehabilitation Expenditures	15,438,673	15,146,433	14,755,316	391,117
Less Capital Outlay				
Total Current Corrections And Rehabilitation Expenditures	\$ 15,438,673	15,146,433	14,755,316	391,117

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2012

	2012			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Economic Development				
Wages And Fringe Benefits	339,397	297,186	278,168	19,018
Administrative Travel	9,000	8,750	8,567	183
Local Mileage	200	200	200	
Postage	500	448	448	
Fuel And Lubricants	1,000	900	808	92
Materials And Supplies	1,100	1,100	1,100	
Repairs And Maintenance Equipment	900	767	710	57
Repairs And Maintenance Vehicles	500	1,035	262	773
Total Economic Development	352,597	310,386	290,263	20,123
Ernesto J. Salinas Community Center				
Wages And Fringe Benefits	179,652	178,580	177,338	1,242
Administrative Travel	950			
Car Allowance	1,200	1,200	700	500
Books And Subscriptions	800			
Utilities	40,000	40,000	39,119	881
Fuel And Lubricants	3,000	3,000	2,243	757
Materials And Supplies	1,500	2,271	1,903	368
Goods For Public Events	2,000	2,000	1,897	103
Repairs And Maintenance Building	3,000	1,723	1,722	1
Repairs And Maintenance Equipment	1,000	1,000	77	923
Repairs And Maintenance Vehicles	1,000	1,000	799	201
Janitorial Supplies	1,000	612	420	192
Total Ernesto J. Salinas Community Center	235,102	231,386	226,218	5,168
Bruni Community Center				
Wages And Fringe Benefits	128,472	110,890	109,888	1,002
Administrative Travel	500			
Car Allowance	1,200	1,200	1,200	
Utilities	15,000	15,773	15,772	1
Fuel And Lubricants	2,000	2,034	2,033	1
Materials And Supplies	1,000	1,406	1,405	1
Goods For Public Events	1,500	1,133	1,123	10
Repairs And Maintenance Building	500	500	381	119
Repairs And Maintenance Equipment	500	100		100
Repairs And Maintenance Vehicles	500	500	139	361
Janitorial Supplies	500	500	385	115
Total Bruni Community Center	151,672	134,036	132,326	1,710
El Cenizo Community Center				
Wages And Fringe Benefits	165,544	165,519	164,525	994
Administrative Travel	500			
Car Allowance	1,200	1,200	1,200	
Cell Phones	1,200	1,200	940	260
Utilities	17,000	15,100	14,946	154
Fuel And Lubricants	3,000	2,700	2,483	217
Materials And Supplies	3,000	3,950	3,691	259
Goods For Public Events	1,000	1,000	978	22
Repairs And Maintenance Building	3,000	5,200	3,786	1,414
Repairs And Maintenance Equipment	100	100	95	5
Repairs And Maintenance Vehicles	1,000	550	453	97
Janitorial Supplies	1,000	1,000	999	1
Total El Cenizo Community Center	197,544	197,519	194,096	3,423

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Webb County, Texas
 Budgetary Comparison Schedule Detail
 Schedule of Expenditures
 General Fund
 For The Year Ended September 30, 2012

	2012		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Larga Vista Center				
Wages And Fringe Benefits	169,401	169,401	168,328	1,073
Administrative Travel	800			
Car Allowance	1,200	1,200	1,200	
Cell Phones	1,000	1,282	1,281	1
Utilities	20,000	24,275	24,275	
Fuel And Lubricants	3,000	3,325	3,324	1
Materials And Supplies	1,500	1,914	1,911	3
Goods For Public Events	1,500	1,999	1,995	4
Repairs And Maintenance Building	1,000	2,251	2,250	1
Repairs And Maintenance Equipment	500	295	294	1
Repairs And Maintenance Vehicles	500	494	494	
Janitorial Supplies	500	636	635	1
Total Larga Vista Center	200,901	207,072	205,987	1,085
Rio Bravo Community Center				
Wages And Fringe Benefits	161,291	157,970	155,557	2,413
Administrative Travel	900			
Car Allowance	1,200	1,200	1,200	
Utilities	24,000	23,119	18,857	4,262
Fuel And Lubricants	200	200		200
Materials And Supplies	2,000	2,847	2,726	121
Goods For Public Events	1,500	1,500	1,500	
Repairs And Maintenance Building	1,500	1,553	1,533	20
Repairs And Maintenance Equipment	200	200	109	91
Repairs And Maintenance Vehicles	200	200		200
Janitorial Supplies	1,000	1,000	980	20
Total Rio Bravo Community Center	193,991	189,789	182,462	7,327
Fred and Anita Bruni Community Center				
Wages And Fringe Benefits	260,172	236,212	232,967	3,245
Administrative Travel	1,000	40	40	
Car Allowance	1,200	1,200	1,200	
Utilities	12,000	14,225	14,224	1
Fuel And Lubricants	1,600	1,018	1,017	1
Materials And Supplies	2,300	3,094	3,093	1
Goods For Public Events	1,500	1,965	1,964	1
Repairs And Maintenance Building	2,000	1,755	1,615	140
Repairs And Maintenance Equipment	2,000	1,594	1,388	206
Repairs And Maintenance Vehicles	1,000	1,000	740	260
Janitorial Supplies	1,000	807	665	142
Total Fred and Anita Bruni Community Center	285,772	262,910	258,913	3,997
Fernando A. Salinas Community Center				
Wages And Fringe Benefits	220,445	162,462	148,540	13,922
Administrative Travel	1,400	1,400	180	1,220
Cell Phones	650	650	627	23
Utilities	2,000	2,000	1,011	989
Fuel And Lubricants	2,000	2,000	1,587	413
Materials And Supplies	3,000	3,000	2,584	416
Goods For Public Events	1,500	1,500	1,052	448
Repairs And Maintenance Building	100	100		100

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2012

	2012		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Fernando A. Salinas Community Center - Continued				
Repairs And Maintenance Equipment	500	500		500
Repairs And Maintenance Vehicles	500	500	444	56
Janitorial Supplies	500	500	346	154
Total Fernando A. Salinas Community Center	233,795	175,812	157,571	18,241
Santa Teresita Community Center				
Wages And Fringe Benefits	157,696	114,808	106,528	8,280
Administrative Travel	950	950	950	
Car Allowance	1,200	1,200	1,200	
Cell Phones	500			
Utilities	7,500	5,731	5,730	1
Fuel And Lubricants	2,500	2,170	2,170	
Materials And Supplies	3,000	3,502	3,401	101
Goods For Public Events	2,600	2,849	2,675	174
Repairs And Maintenance Building	2,000	2,841	1,914	927
Repairs And Maintenance Equipment	1,000	905	904	1
Repairs And Maintenance Vehicles	1,000	247	179	68
Janitorial Supplies	1,000	877	876	1
Total Santa Teresita Community Center	180,946	136,080	126,527	9,553
Rio Bravo Activity Center				
Wages And Fringe Benefits	131,064	131,927	131,923	4
Administrative Travel	500			
Car Allowance	1,200	900	900	
Utilities	7,300	7,983	7,982	1
Materials And Supplies	800	1,292	1,291	1
Goods For Public Events	700	685	685	
Repairs And Maintenance Building	1,000	1,341	1,340	1
Repairs And Maintenance Equipment	500	305	201	104
Janitorial Supplies	500	491	490	1
Total Rio Bravo Activity Center	143,564	144,924	144,812	112
La Presa Community Center				
Wages And Fringe Benefits	133,048	118,939	115,395	3,544
Administrative Travel	500			
Car Allowance	1,200	1,200	1,100	100
Utilities	11,000	10,200	9,911	289
Fuel And Lubricants	2,500	2,500	2,226	274
Materials And Supplies	2,000	2,000	1,954	46
Goods For Public Events	1,500	1,500	1,472	28
Repairs And Maintenance Building	1,000	1,500	1,203	297
Repairs And Maintenance Equipment	500	500	158	342
Repairs And Maintenance Vehicles	500	1,300	1,219	81
Janitorial Supplies	500	500	479	21
Total La Presa Community Center	154,248	140,139	135,117	5,022
Parks And Grounds				
Wages And Fringe Benefits	293,889	267,125	260,419	6,706
Cell Phones	2,000	2,000	2,000	
Equipment Rental	600	74		74
Uniforms	3,000	3,000	2,393	607
Fuel And Lubricants	7,000	12,000	10,932	1,068
Materials And Supplies	3,800	3,800	3,747	53

Continued

Webb County, Texas
 Budgetary Comparison Schedule Detail
 Schedule of Expenditures
 General Fund
 For The Year Ended September 30, 2012

	2012			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts, Budgetary Basis	
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Parks And Grounds - Continued				
Repairs And Maintenance Equipment	2,600	3,126	3,126	
Repairs And Maintenance Vehicles	3,000	1,400	550	850
Landfill Fees	1,000	100	100	
Total Parks And Grounds	<u>316,889</u>	<u>294,625</u>	<u>285,195</u>	<u>9,430</u>
Community And Economic Development Expenditures	2,647,021	2,424,678	2,339,487	85,191
Less Capital Outlay				
Total Current Community And Economic Development Expenditures	<u>\$ 2,647,021</u>	<u>2,424,678</u>	<u>2,339,487</u>	<u>85,191</u>
Add Capital Outlay-All Departments				
TOTAL GENERAL FUND EXPENDITURES	<u>\$ 79,240,672</u>	<u>76,640,101</u>	<u>73,710,959</u>	<u>2,929,142</u>

Concluded

Webb County, Texas
Combining Balance Sheet - Nonmajor Governmental Funds - Summary
September 30, 2012

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
ASSETS				
Cash and investments	4,693,415	5,005,306	2,166,252	11,864,973
Taxes receivable, net	175,193	-	872,463	1,047,656
Due from other funds	3,420,685	1,516,803	687	4,938,175
Receivable from other governments	3,231,136	3,480,924	-	6,712,060
Other receivables, net	139,839	689	1,461	141,989
Inventories	17,456	-	-	17,456
Other assets	17,465	-	-	17,465
Total assets	11,695,189	10,003,722	3,040,863	24,739,774
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	1,394,241	1,391,456	-	2,785,697
Due to other funds	2,534,734	2,807,360	3	5,342,097
Payable to other governments	4,032	-	-	4,032
Deferred revenue	573,069	11,539	821,633	1,406,241
Other accrued expenditures	466,974	-	-	466,974
Other payables	198,332	200,729	-	399,061
Total liabilities	5,171,382	4,411,084	821,636	10,404,102
Fund balances:				
Nonspendable:				
Inventories	17,456	-	-	17,456
Restricted:				
General government	1,089,720	993,538	-	2,083,258
Justice system	1,020,806	575,000	-	1,595,806
Health and human services	833,944	492,048	-	1,325,992
Infrastructure & environmental services	613,934	894,406	-	1,508,340
Correctional and rehabilitation	684,567	52,935	-	737,502
Community and economic development	-	886,608	-	886,608
Debt service	-	-	2,219,227	2,219,227
Public safety	2,139,854	309,029	-	2,448,883
Other purposes	109,816	6,900	-	116,716
Committed:				
Infrastructure & environmental services	-	1,209,614	-	1,209,614
Other purposes	-	172,560	-	172,560
Assigned:				
Imprest and change funds	13,710	-	-	13,710
Total fund balances	6,523,807	5,592,638	2,219,227	14,335,672
Total liabilities and fund balances	11,695,189	10,003,722	3,040,863	24,739,774

Webb County, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - Summary
For the Year Ended September 30, 2012

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
REVENUES				
Property Taxes	\$ 1,750,691	\$ -	\$ 5,741,236	\$ 7,491,927
Sales and miscellaneous taxes	592,473	-	-	592,473
Fees and fines	2,310,922	-	-	2,310,922
Intergovernmental	27,800,497	6,722,022	-	34,522,519
Charges for services	4,002,942	-	-	4,002,942
Investment earnings	7,784	21,483	16,861	46,128
Miscellaneous	1,730,914	404,348	-	2,135,262
Grant matching	3,353,599	-	-	3,353,599
Total revenues	41,549,822	7,147,853	5,758,097	54,455,772
EXPENDITURES				
Current:				
General government	769,519	553,265	-	1,322,784
Public safety	7,160,029	25,201	-	7,185,230
Justice system	3,816,120	18,836	-	3,834,956
Health and human services	14,979,150	-	-	14,979,150
Infrastructure and environmental services	6,453,636	69,666	-	6,523,302
Corrections and rehabilitation	2,988,295	-	-	2,988,295
Community and economic development	1,171,821	-	-	1,171,821
Debt Service				
Principal	53,135	-	4,139,940	4,193,075
Interest and other charges	10,985	-	2,644,830	2,655,815
Capital outlay	3,034,560	11,830,570	-	14,865,130
Total Expenditures	40,437,250	12,497,538	6,784,770	59,719,558
Excess (deficiency) of revenues over expenditures	1,112,572	(5,349,685)	(1,026,673)	(5,263,786)
OTHER FINANCING SOURCES (USES)				
Transfers in	565,486	2,659,058	201,000	3,425,544
Transfers out	(1,455,487)	(923,487)	-	(2,378,974)
Total other financing sources and (uses)	(890,001)	1,735,571	201,000	1,046,570
Net change in fund balances	222,571	(3,614,114)	(825,673)	(4,217,216)
Fund balances - beginning, restated	6,301,236	9,206,752	3,044,900	18,552,888
Fund balances - ending	\$ 6,523,807	\$ 5,592,638	\$ 2,219,227	\$ 14,335,672

NON-MAJOR GOVERNMENTAL FUNDS
Special Revenue Funds

WEBB COUNTY FUNDS

WEBB COUNTY CLERK ARCHIVE FUND

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

WEBB COUNTY HOTEL/MOTEL OCCUPANCY TAX FUND

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

WEBB COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND

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

DISTRICT CLERK PRESERVATION FUND

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

WEBB COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND

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

ROAD AND BRIDGE FUND

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

JUSTICE COURT TECHNOLOGY FUND

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

ELECTION CONTRACT SERVICES FUND

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

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

WEBB COUNTY FUNDS - continued

WEBB COUNTY ATTORNEY FEDERAL FORFEITURE FUND

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

WEBB COUNTY CONSTABLE PRECINCT 1 STATE FORFEITURE FUND

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

WEBB COUNTY CONSTABLE PRECINCT 1 FEDERAL FORFEITURE FUND

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

WEBB COUNTY CONSTABLE PRECINCT 2 STATE FORFEITURE FUND

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

WEBB COUNTY CONSTABLE PRECINCT 4 FEDERAL FORFEITURE FUND

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

WEBB COUNTY SHERIFF 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 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 SHERIFF STATE FORFEITURE FUND

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

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.

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

WEBB COUNTY FUNDS - continued

WEBB COUNTY DISTRICT ATTORNEY STATE FORFEITURE FUND

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

DISTRICT ATTORNEY STATE FORFEITURE/GAMBLING FUND

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

COUNTY ATTORNEY STATE FORFEITURE FUND

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

DISTRICT ATTORNEY HOT CHECK FEE FUND

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

COURTHOUSE SECURITY FEES FUND

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

J.P. COURTHOUSE SECURITY

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

LAREDO-WEBB COUNTY CHILD WELFARE UNIT FUND

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

WEBB COUNTY SHERIFF INMATE COMMISSARY SALES COMMISSION FUND

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

CHILD ABUSE PREVENTION FUND

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

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

OTHER RESTRICTED SPECIAL REVENUE FUNDS

EMERGENCY FOOD AND SHELTER PROGRAM

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

NEIGHBOR TO NEIGHBOR

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

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.

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).

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.

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

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 DRUG COURT EXPANSION & ENHANCEMENT PROJECT

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

COMPREHENSIVE ENERGY ASSISTANCE PROGRAM

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

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

COMMUNITY SERVICE BLOCK GRANT

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

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

MEALS ON WHEELS

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

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

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

SELF HELP CENTER PROGRAM CONTRACT 728023

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

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

Federal Grants – continued

TDA-PENITAS WEST WATER & SEWER HOOKUPS CONTRACT#729145

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

HOMELESS PREVENTION & RAPID RE-HOUSING PROGRAM (ARRA)

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

CHILD AND ADULT CARE FOOD PROGRAM

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

USDA RURAL DEVELOPMENT HOUSING PRESERVATION GRANT

Revenues are provided by the U.S. Department of Agriculture. Funds are for housing rehabilitations in colonias Peñitas West, Los Minerals, Antonio Santos, and Los Corralitos.

DRUG ENFORCEMENT AGENCY - NARCOTICS TASK FORCE

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

BULLET PROOF VESTS PARTNERSHIP

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

ENHANCING WEBB COUNTY JAIL 2009-SS-B9-0050

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

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

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

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

Federal Grants – continued

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.

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.

DJ-EDWARD BYRNE MEMORIAL JAG - OPERATION BORDER STAR

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

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

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

VIOLENCE AGAINST WOMEN FORMULA 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.

TBSC OPERATION LINEBACKER

Revenues are from the Congressionally Mandated and administer by the Texas Border Sheriff's Coalition. These funds will be used for vehicles, fire arms and ammunition, bullet proof vest for the Sheriff's department.

CRIMINAL JUSTICE DIVISION - CITY OF LAREDO FINANCIAL TASK FORCE

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

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

Federal Grants – continued

FY2009 JUSTICE ASSISTANCE GRANT -DJ-BX-1331 AND DJ-BX-0579

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

2011 JUSTICE ASSISTANCE GRANT 2011-DJ-BX-3199

Revenues are from the U.S. Department of Justice pass through the City of Laredo, Texas. Funds will be to purchase jail equipment/supplies to increase correctional officer safety and enhance the jail facilities during daily jail operations.

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.

2010 SHSP 10-SR-48479-01

Revenues are from the Department of Homeland Security. The purpose of this grant is to purchase radio communication equipment.

2011 SHSP 11-SR-48479-01

Revenues are from the Department of Homeland Security. The purpose of this grant is to purchase law enforcement interoperable equipment.

HOMELAND SECURITY PROGRAM 2009-SS-T9-0064

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

CITIZEN CORPS PROGRAM 2010- NEIGHBORHOOD WATCH

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

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

FEDERAL GRANTS - continued

OPERATION STONEGARDEN GRANT FY2009

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

OPERATION STONEGARDEN GRANT FY2010

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.

STATE GRANTS

HELP AMERICA VOTE

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

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

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

STATE COMPTROLLER'S OFFICE - 49TH JUDICIAL DISTRICT FUND

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

SUBSTANCE ABUSE FELONY PROGRAM

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

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

STATE GRANTS - continued

COMMUNITY CORRECTIONS PROGRAM

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

HIGH MEDIUM CASELOAD REDUCTION

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

BASIC SUPERVISION PROGRAM

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

TREATMENT INCARCERATION PROGRAM

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

MENTALLY IMPAIRED CASELOAD

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

TJJJ - BORDER PROJECT GRANT "B"

Revenues are from the Texas Juvenile Justice Department to provide juvenile supervision program.

TJJJ - STATE AID GRANT "A"

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

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

STATE GRANTS - continued

TJJD - JUSTICE BENEFITS, INC.

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

TJJD – PREVENTION AND INTERVENTION DEMONSTRATION PROJECT GRANT “S”

Revenues are from Texas Juvenile Justice Department. The Prevention and Intervention Demonstration Project is to provide funding for programs and services to prevent or intervene in at-risk behaviors that lead to delinquency or referral to the juvenile justice system.

TJJD – COMMITMENT REDUCTION PROGRAM GRANT “C”

Revenues are from Texas Juvenile Justice Department. The Commitment Reduction Program is to provide an array of rehabilitation services for juvenile offenders, including, but not limited to, community-based, residential, transition and aftercare program or services.

TJJD - JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM Grant “P”

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

CRIMINAL JUSTICE DIVISION - CITY OF LAREDO AUTO THEFT TASK FORCE

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

HOUSING TRUST FUND PROGRAM-VETERAN’S RENTAL ASSISTANCE

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

COMMUNITY OUTDOOR OUTREACH PROGRAM

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

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

STATE GRANTS - continued

SENATE BILL 55 STATEWIDE TOBACCO EDUCATION AND PREVENTION

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

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

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

EQUALIZATION DISBURSEMENT GRANT

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

OFFICE OF THE ATTORNEY GENERAL CONTRACT #11-C0080

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

WEBB COUNTY SHERIFF DEPARTMENT OTHER VICTIM ASSISTANCE GRANT CONTRACT #11227149 & #1333327.

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.

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

STATE GRANTS - continued

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

Revenues are from the Office of the Attorney General. The purpose of the ICAC, U.S. Department of Justice, Office of Justice Programs, Office of Juvenile Justice Delinquency Prevention, seeks to maintain and expand State and regional ICAC task forces to address technology facilitated child exploitation.

LOCAL BORDER SECURITY PROGRAM #LBSP-10/11 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.

LOCAL BORDER SECURITY PROGRAM #LBSP-12 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.

STATE CRIMINAL JUSTICE PLANNING (421) FUND – CCH REPORTING COMPLIANCE PROJECT.

Revenues are from the Office of the Governor of Texas Criminal Justice Division. These funds are for 8 part time data entry clerks to assist in meeting compliance with the DPS criminal disposition database system since 2006.

BORDER PROSECUTOR INITIATIVE

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

PERMANENT JUDICIAL COMMISSION FOR CHILDREN YOUTH AND FAMILIES – FAMILY DRUG TREATMENT COURT

Revenues are from the Texas Court Improvement Program (CIP). The Family Drug Treatment Court will help meet the needs of families in Webb County who come to the attention of Child Protective services where substance abuse is a contributing factor to child abuse and neglect.

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

STATE GRANTS - continued

406 TH DISTRICT COURT DRUG COURT PROGRAM GRANT #2056404 &
2056405

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

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.

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2012

	<u>Webb County Clerk</u> <u>Archive</u>	<u>Webb County</u> <u>Hotel/Motel</u> <u>Occupancy Tax</u>	<u>Webb County</u> <u>Records Management</u> <u>and Preservation</u>	<u>District Clerk</u> <u>Preservation</u>
ASSETS				
Cash and investments	\$ 5,560	\$ 624,242	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	281,143	34,350	40,938	270,885
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>286,703</u>	<u>658,592</u>	<u>40,938</u>	<u>270,885</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	2,165	38	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	1,683	-	1,044	-
Other payables	-	-	-	-
Total liabilities	<u>1,683</u>	<u>2,165</u>	<u>1,082</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	284,755	-	39,856	270,885
Justice system	-	-	-	-
Health and human services	-	656,427	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	265	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>285,020</u>	<u>656,427</u>	<u>39,856</u>	<u>270,885</u>
Total liabilities and fund balances	<u>286,703</u>	<u>658,592</u>	<u>40,938</u>	<u>270,885</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2012

	<u>Webb County Clerk</u> <u>Records Management</u> <u>and Preservation</u>	<u>Road and Bridge</u>	<u>Justice Court</u> <u>Technology</u>	<u>Election Contract</u> <u>Services</u>
ASSETS				
Cash and investments	\$ 5,560	\$ 9,442	\$ -	\$ 217,628
Taxes receivable, net	-	175,193	-	-
Due from other funds	420,942	903,412	485,959	-
Receivable from other governments	-	30,421	-	-
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	230	-	-
Total assets	<u>426,502</u>	<u>1,118,698</u>	<u>485,959</u>	<u>217,628</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	4,649	211,531	10,448	-
Due to other funds	-	8,826	-	31,995
Payable to other governments	-	-	-	-
Deferred revenue	-	160,044	-	113,000
Other accrued expenditures	262	90,664	-	-
Other payables	-	33,137	-	-
Total liabilities	<u>4,911</u>	<u>504,202</u>	<u>10,448</u>	<u>144,995</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	421,591	-	-	72,633
Justice system	-	-	475,511	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	613,934	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	562	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>421,591</u>	<u>614,496</u>	<u>475,511</u>	<u>72,633</u>
Total liabilities and fund balances	<u>426,502</u>	<u>1,118,698</u>	<u>485,959</u>	<u>217,628</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2012

	<u>County Attorney</u> <u>Federal Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 1</u> <u>State Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 1</u> <u>Federal Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 2</u> <u>State Forfeiture</u>
ASSETS				
Cash and investments	\$ 33,104	\$ -	\$ 2,430	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	861	-	606
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>33,104</u>	<u>861</u>	<u>2,430</u>	<u>606</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	589	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	2,340	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>589</u>	<u>2,340</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	33,104	272	90	606
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>33,104</u>	<u>272</u>	<u>90</u>	<u>606</u>
Total liabilities and fund balances	<u>33,104</u>	<u>861</u>	<u>2,430</u>	<u>606</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Special Revenue Funds
 September 30, 2012

	<u>Webb County</u> <u>Constable Precinct 4</u> <u>Federal Forfeiture</u>	<u>Webb County Sheriff</u> <u>Treasury Federal</u> <u>Forfeiture</u>	<u>Webb County Sheriff</u> <u>Justice Federal</u> <u>Forfeiture</u>	<u>Webb County Sheriff</u> <u>State Forfeiture</u>
ASSETS				
Cash and investments	\$ 3,755	\$ 1,053,666	\$ 147,742	\$ 188,456
Taxes receivable, net	-	-	-	-
Due from other funds	-	137,610	74	47
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>3,755</u>	<u>1,191,276</u>	<u>147,816</u>	<u>188,503</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	149,872	20,163	8,498
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	13,710
Total liabilities	<u>-</u>	<u>149,872</u>	<u>20,163</u>	<u>22,208</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	3,755	965,053	127,653	152,585
Other purposes	-	76,351	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	13,710
Unassigned:				
Total fund balances	<u>3,755</u>	<u>1,041,404</u>	<u>127,653</u>	<u>166,295</u>
Total liabilities and fund balances	<u>3,755</u>	<u>1,191,276</u>	<u>147,816</u>	<u>188,503</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2012

	<u>Webb County District</u> <u>Attorney Justice</u> <u>Federal Forfeiture</u>	<u>Webb County District</u> <u>Attorney State</u> <u>Forfeiture</u>	<u>DA State</u> <u>Forfeit/Gambling</u>	<u>County Attorney State</u> <u>Forfeiture</u>
ASSETS				
Cash and investments	\$ 792,116	\$ 91,578	\$ -	\$ 329
Taxes receivable, net	-	-	-	-
Due from other funds	161,975	127	460	-
Receivable from other governments	-	-	-	-
Other receivables, net	-	452	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>954,091</u>	<u>92,157</u>	<u>460</u>	<u>329</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	39,568	-	-
Due to other funds	153,652	22,470	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	2,274	-	-
Other payables	-	-	-	-
Total liabilities	<u>153,652</u>	<u>64,312</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	800,439	27,845	460	329
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>800,439</u>	<u>27,845</u>	<u>460</u>	<u>329</u>
Total liabilities and fund balances	<u>954,091</u>	<u>92,157</u>	<u>460</u>	<u>329</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2012

	<u>District Attorney Hot</u> <u>Check Fee</u>	<u>Juvenile Case</u> <u>Manager Fund</u>	<u>Courthouse Security</u> <u>Fees</u>	<u>J.P. Courthouse</u> <u>Security</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ 1,112	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	18,906	52,818	53,377	25,813
Receivable from other governments	-	-	-	-
Other receivables, net	24,552	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>43,458</u>	<u>52,818</u>	<u>54,489</u>	<u>25,813</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	24,552	-	-	-
Other accrued expenditures	658	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>25,210</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	18,248	52,818	54,489	25,813
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>18,248</u>	<u>52,818</u>	<u>54,489</u>	<u>25,813</u>
Total liabilities and fund balances	<u>43,458</u>	<u>52,818</u>	<u>54,489</u>	<u>25,813</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2012**

	<u>Laredo Webb County</u>	<u>Webb County Sheriff</u>		<u>Child Abuse</u>	<u>Court Initiated</u>
	<u>Child Welfare Unit</u>	<u>Inmate Commissary</u> <u>Sales Commission</u>		<u>Prevention</u>	<u>Guardianship</u>
ASSETS					
Cash and investments	\$ 120,106	\$ 26,745	\$ -	\$ -	-
Taxes receivable, net	-	-	-	-	-
Due from other funds	-	-	400	-	18,740
Receivable from other governments	-	-	-	-	-
Other receivables, net	-	-	-	-	-
Inventories	-	-	-	-	-
Other assets	-	-	-	-	-
Total assets	<u>120,106</u>	<u>26,745</u>	<u>400</u>	<u>18,740</u>	<u>-</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	-	-	-	-	-
Due to other funds	-	2,585	-	-	-
Payable to other governments	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Other accrued expenditures	-	-	-	-	-
Other payables	-	-	-	-	-
Total liabilities	<u>-</u>	<u>2,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Nonspendable:					
Inventories	-	-	-	-	-
Restricted:					
General government	-	-	-	-	-
Justice system	-	-	400	-	18,740
Health and human services	120,106	-	-	-	-
Infrastructure & environmental services	-	-	-	-	-
Correctional and rehabilitation	-	24,160	-	-	-
Public safety	-	-	-	-	-
Other purposes	-	-	-	-	-
Committed:					
Assigned:					
Imprest and change funds	-	-	-	-	-
Unassigned:					
Total fund balances	<u>120,106</u>	<u>24,160</u>	<u>400</u>	<u>18,740</u>	<u>-</u>
Total liabilities and fund balances	<u>120,106</u>	<u>26,745</u>	<u>400</u>	<u>18,740</u>	<u>-</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Special Revenue Funds
 September 30, 2012

	<u>CAA Emergency Food & Shelter</u>	<u>Neighbor-to-Neighbor</u>	<u>STAR+PLUS Program</u>	<u>Webb County Sheriff Radio Communications</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	8,956	15,942	-	29,053
Receivable from other governments	-	-	6,147	-
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>8,956</u>	<u>15,942</u>	<u>6,147</u>	<u>29,053</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	101	-	674	-
Due to other funds	-	-	198	-
Payable to other governments	-	-	-	-
Deferred revenue	8,855	15,896	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	46	-	-
Total liabilities	<u>8,956</u>	<u>15,942</u>	<u>872</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	5,275	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	27,663
Other purposes	-	-	-	1,390
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>5,275</u>	<u>29,053</u>
Total liabilities and fund balances	<u>8,956</u>	<u>15,942</u>	<u>6,147</u>	<u>29,053</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Special Revenue Funds
 September 30, 2012

	<u>U.S. Dept. of Justice- OCDEF</u>	<u>U.S. Dept. of Justice O.C.D.E.T.F.</u>	<u>Head Start</u>	<u>406th Court Expansion & Enhancement Project</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	95,659	359	-
Receivable from other governments	5,044	-	241,308	34,202
Other receivables, net	-	30,940	310	-
Inventories	-	-	-	-
Other assets	-	-	17,135	-
Total assets	<u>5,044</u>	<u>126,599</u>	<u>259,112</u>	<u>34,202</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	61,376	8,900
Due to other funds	5,044	122,318	26,289	21,489
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	4,281	171,447	3,813
Other payables	-	-	-	-
Total liabilities	<u>5,044</u>	<u>126,599</u>	<u>259,112</u>	<u>34,202</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>5,044</u>	<u>126,599</u>	<u>259,112</u>	<u>34,202</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Special Revenue Funds
 September 30, 2012

	<u>Comprehensive Energy Assistance Program</u>	<u>Weatherization Assistance For Low Income Persons</u>	<u>Community Service Block Grant</u>	<u>Meals on Wheels</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	1,077	150	75,028	77,347
Receivable from other governments	668,134	-	73,342	12,278
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	669,211	150	148,370	89,625
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	3,703	-	10	25,449
Due to other funds	665,508	-	134,473	-
Payable to other governments	-	150	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	13,887	5,491
Other payables	-	-	-	-
Total liabilities	669,211	150	148,370	30,940
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	27,766
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	30,919
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:	-	-	-	-
Total fund balances	-	-	-	58,685
Total liabilities and fund balances	669,211	150	148,370	89,625

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2012

	<u>HUD EDI Rehabs</u> <u>Buenos Aires</u>	<u>Self Help Center FY</u> <u>08/12</u>	<u>Penitas West Water &</u> <u>Sewer Hookups</u>	<u>Homeless Prevention</u> <u>& Rapid Re-housing</u> <u>Assistance ARRA</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	5	44	-	-
Receivable from other governments	15,135	90,125	2,500	-
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	100	-	-
Total assets	<u>15,140</u>	<u>90,269</u>	<u>2,500</u>	<u>-</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	1,100	3,938	-	-
Due to other funds	14,040	85,245	2,500	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	739	-	-
Other payables	-	347	-	-
Total liabilities	<u>15,140</u>	<u>90,269</u>	<u>2,500</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>15,140</u>	<u>90,269</u>	<u>2,500</u>	<u>-</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Special Revenue Funds
 September 30, 2012

	<u>Child And Adult Care</u> <u>Food Program</u>	<u>Housing Preservation</u> <u>Grant</u>	<u>DEA Narcotics Task</u> <u>Force</u>	<u>U.S. Department Of</u> <u>Justice-Bullet Proof</u> <u>Vests Partnership</u> <u>Program</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	117	-	57,993	-
Receivable from other governments	148,727	-	182,526	15,416
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>148,844</u>	<u>-</u>	<u>240,519</u>	<u>15,416</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	116,964	-	-	-
Due to other funds	-	-	228,976	15,416
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	10,172	-	11,543	-
Other payables	-	-	-	-
Total liabilities	<u>127,136</u>	<u>-</u>	<u>240,519</u>	<u>15,416</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	21,708	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>21,708</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>148,844</u>	<u>-</u>	<u>240,519</u>	<u>15,416</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2012

	<u>Enhancing Webb County Jail 2009-SS- B9-0050</u>	<u>C.O.P.S. Hiring Recovery Program 2009RKWX0837</u>	<u>PAL National Mentoring</u>	<u>CJD Juvenile Accountability Incentive Block</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	48	8	-
Receivable from other governments	-	4,748	3,866	1,852
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>-</u>	<u>4,796</u>	<u>3,874</u>	<u>1,852</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	3,690	3,587	1,852
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	1,106	287	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>4,796</u>	<u>3,874</u>	<u>1,852</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>4,796</u>	<u>3,874</u>	<u>1,852</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2012

	<u>Border Juvenile Gang</u>			
	<u>CJD Operation</u>	<u>Prevention</u>	<u>VAWA 2129003</u>	<u>TBSC-Operation</u>
	<u>Border Star</u>	<u>Intervention DJ-09- J20-23110-01</u>		<u>Linebacker</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	80	-	-
Receivable from other governments	14,728	38,917	3,736	-
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>14,728</u>	<u>38,997</u>	<u>3,736</u>	<u>-</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	18,598	-	-
Due to other funds	11,548	16,965	2,764	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	3,180	3,434	972	-
Other payables	-	-	-	-
Total liabilities	<u>14,728</u>	<u>38,997</u>	<u>3,736</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>14,728</u>	<u>38,997</u>	<u>3,736</u>	<u>-</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Special Revenue Funds
 September 30, 2012

	<u>CJD City of Laredo</u> <u>Financial Task Force</u>	<u>FY2009 Justice</u> <u>Assistance Grant</u> <u>Program</u>	<u>JAG 2011-DJ-BX-3199</u>	<u>Public Transportation</u> <u>For Non Urbanized</u> <u>Areas</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	5,313	-	-	131,837
Other receivables, net	-	-	-	-
Inventories	-	-	-	17,456
Other assets	-	-	-	-
Total assets	<u>5,313</u>	<u>-</u>	<u>-</u>	<u>149,293</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	2,650
Due to other funds	5,237	-	-	118,083
Payable to other governments	-	-	-	-
Deferred revenue	76	-	-	-
Other accrued expenditures	-	-	-	8,442
Other payables	-	-	-	-
Total liabilities	<u>5,313</u>	<u>-</u>	<u>-</u>	<u>129,175</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	17,456
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	2,662
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>20,118</u>
Total liabilities and fund balances	<u>5,313</u>	<u>-</u>	<u>-</u>	<u>149,293</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2012

	<u>EMW-2010-FF-00578</u>	<u>2010 SHSP - 2011</u> <u>SHSP</u>	<u>Homeland Security</u> <u>Program 2009-SS-T9-</u> <u>0064</u>	<u>2010CCP-NW</u> <u>10GA48479-05</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	39	-	-	-
Receivable from other governments	3,941	44,152	-	6,978
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>3,980</u>	<u>44,152</u>	<u>-</u>	<u>6,978</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	204
Due to other funds	3,153	44,152	-	6,774
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	827	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>3,980</u>	<u>44,152</u>	<u>-</u>	<u>6,978</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>3,980</u>	<u>44,152</u>	<u>-</u>	<u>6,978</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Special Revenue Funds
 September 30, 2012

	<u>Operation</u> <u>Stonegarden Grant</u> <u>FY-2009</u>	<u>Operation</u> <u>Stonegarden Grant</u> <u>FY-2010</u>	<u>Help America Vote</u> <u>Act</u>	<u>State Comptroller -</u> <u>Law Enforcement</u> <u>Officer's Standards</u> <u>and Education</u> <u>Account</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	35,124
Receivable from other governments	647,767	381,859	-	-
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>647,767</u>	<u>381,859</u>	<u>-</u>	<u>35,124</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	596,458	52,577	-	-
Due to other funds	51,309	329,282	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>647,767</u>	<u>381,859</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	35,124
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>35,124</u>
Total liabilities and fund balances	<u>647,767</u>	<u>381,859</u>	<u>-</u>	<u>35,124</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2012

	<u>State Comptroller -</u> <u>49th Judicial District</u>	<u>CJAD Substance</u> <u>Abuse Felony</u>	<u>CJAD Community</u> <u>Corrections</u>	<u>CJAD High/Medium</u> <u>Caseload</u>
ASSETS				
Cash and investments	\$ 2,712	\$ 13,312	\$ 70,883	\$ 45,847
Taxes receivable, net	-	-	-	-
Due from other funds	-	434	1,950	1,450
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	251	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>2,712</u>	<u>13,746</u>	<u>73,084</u>	<u>47,297</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	2,340	3,371	16,599	9,952
Payable to other governments	-	-	-	-
Deferred revenue	-	8,604	47,976	32,243
Other accrued expenditures	-	1,771	8,509	5,102
Other payables	-	-	-	-
Total liabilities	<u>2,340</u>	<u>13,746</u>	<u>73,084</u>	<u>47,297</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	372	-	-	-
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>372</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>2,712</u>	<u>13,746</u>	<u>73,084</u>	<u>47,297</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2012

	<u>CJAD Basic</u> <u>Supervision Program</u>	<u>CJAD Treatment</u> <u>Incarceration</u> <u>Program</u>	<u>CJAD Mentally</u> <u>Impaired Caseload</u>	<u>TJJD Border Project</u>
ASSETS				
Cash and investments	\$ 962,853	\$ 73,210	\$ 12,599	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	1,392	-	300	2,386
Receivable from other governments	-	-	-	3,005
Other receivables, net	16,796	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>981,041</u>	<u>73,210</u>	<u>12,899</u>	<u>5,391</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	10,580	-	-	-
Due to other funds	69,601	3,459	3,234	-
Payable to other governments	-	-	-	-
Deferred revenue	96,863	39,776	7,904	-
Other accrued expenditures	34,403	1,761	1,761	954
Other payables	146,655	-	-	4,437
Total liabilities	<u>358,102</u>	<u>44,996</u>	<u>12,899</u>	<u>5,391</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	622,628	28,214	-	-
Public safety	-	-	-	-
Other purposes	311	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>622,939</u>	<u>28,214</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>981,041</u>	<u>73,210</u>	<u>12,899</u>	<u>5,391</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Special Revenue Funds
 September 30, 2012

	<u>TJJD State Aid</u>	<u>Justice Benefits</u>	<u>TJJD Family Preservation</u>	<u>TJJD Commitment Reduc Prg</u>
ASSETS				
Cash and investments	\$ -	\$ 145,366	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	14,940	1,995
Receivable from other governments	110,311	-	-	-
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>110,311</u>	<u>145,366</u>	<u>14,940</u>	<u>1,995</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	21,047	-	-	1,995
Due to other funds	60,342	2,071	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	14,940	-
Other accrued expenditures	28,922	1,112	-	-
Other payables	-	-	-	-
Total liabilities	<u>110,311</u>	<u>3,183</u>	<u>14,940</u>	<u>1,995</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	142,183	-	-
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>142,183</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>110,311</u>	<u>145,366</u>	<u>14,940</u>	<u>1,995</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2012

	<u>TJJD JJAEP</u>	<u>CJD City of Laredo</u> <u>Auto Theft Task</u> <u>Force</u>	<u>TDHCA Veteran's</u> <u>Rental</u>	<u>Texas Parks &</u> <u>Wildlife-Community</u> <u>Outdoor Outreach</u> <u>Program</u>
ASSETS				
Cash and investments	\$ 43,062	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	2	-
Receivable from other governments	54,905	-	19,391	-
Other receivables, net	55,404	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	153,371	-	19,393	-
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	10,254	-	-	-
Due to other funds	19,146	-	19,393	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	10,732	-	-	-
Other payables	-	-	-	-
Total liabilities	40,132	-	19,393	-
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	113,221	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	18	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	113,239	-	-	-
Total liabilities and fund balances	153,371	-	19,393	-

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Special Revenue Funds
 September 30, 2012

	<u>State Comptroller</u>			
	<u>Office Senate Bill 55</u>			
	<u>Statewide Tobacco</u>			
	<u>Education & Prevention</u>	<u>PD Juvenile Defense Unit</u>	<u>Indigent Def Equalization</u>	<u>OAG Contract 11- C0080</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	3,882	-	16,126	68,018
Receivable from other governments	-	38,860	-	179
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	3,882	38,860	16,126	68,197
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	436	-
Due to other funds	-	30,448	-	-
Payable to other governments	3,882	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	8,412	-	-
Other payables	-	-	-	-
Total liabilities	3,882	38,860	436	-
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	15,690	68,197
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	-	-	15,690	68,197
Total liabilities and fund balances	3,882	38,860	16,126	68,197

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2012

	<u>VCLG Contract</u> <u>1333327</u>	<u>Office of Attorney</u> <u>General -Texas VINE</u>	<u>Other Victim</u> <u>Assistance</u>	<u>ICAC Task Force</u> <u>Program</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	8,871	-	8,897	-
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	8,871	-	8,897	-
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	7,913	-	8,044	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	958	-	853	-
Other payables	-	-	-	-
Total liabilities	8,871	-	8,897	-
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	8,871	-	8,897	-

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2012

	<u>Operation Border Star</u> <u>LBSP-11</u>	<u>Local Border Sec</u> <u>Prgm FY2012</u>	<u>CJD-CCH Reporting</u> <u>Compliance Report</u>	<u>Border Prosecutor</u> <u>Initiative</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	1,051	-	-	172
Receivable from other governments	-	25,612	24,405	20,638
Other receivables, net	11,134	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>12,185</u>	<u>25,612</u>	<u>24,405</u>	<u>20,810</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	3,926	-
Due to other funds	12,185	25,612	16,503	16,192
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	3,976	4,618
Other payables	-	-	-	-
Total liabilities	<u>12,185</u>	<u>25,612</u>	<u>24,405</u>	<u>20,810</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>12,185</u>	<u>25,612</u>	<u>24,405</u>	<u>20,810</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2012**

	<u>Family Drug Treatment Center</u>	<u>CJD 406 District Court Drug Program</u>	<u>Financial Special Investigation</u>	<u>Total-Nonmajor Special Revenues Funds</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ 4,693,415
Taxes receivable, net	-	-	-	175,193
Due from other funds	-	-	115	3,420,685
Receivable from other governments	9,182	18,164	73,717	3,231,136
Other receivables, net	-	-	-	139,839
Inventories	-	-	-	17,456
Other assets	-	-	-	17,465
Total assets	<u>9,182</u>	<u>18,164</u>	<u>73,832</u>	<u>11,695,189</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	497	4,266	1,017	1,394,241
Due to other funds	7,993	646	60,270	2,534,734
Payable to other governments	-	-	-	4,032
Deferred revenue	-	-	-	573,069
Other accrued expenditures	692	3,687	12,545	466,974
Other payables	-	-	-	198,332
Total liabilities	<u>9,182</u>	<u>8,599</u>	<u>73,832</u>	<u>5,171,382</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	17,456
Restricted:				
General government	-	-	-	1,089,720
Justice system	-	-	-	1,020,806
Health and human services	-	-	-	833,944
Infrastructure & environmental services	-	-	-	613,934
Correctional and rehabilitation	-	9,565	-	684,567
Public safety	-	-	-	2,139,854
Other purposes	-	-	-	109,816
Committed:				
Assigned:				
Imprest and change funds	-	-	-	13,710
Unassigned:				
Total fund balances	<u>-</u>	<u>9,565</u>	<u>-</u>	<u>6,523,807</u>
Total liabilities and fund balances	<u>9,182</u>	<u>18,164</u>	<u>73,832</u>	<u>11,695,189</u>

Concluded

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2012

	<u>Webb County Clerk</u> <u>Archive</u>	<u>Webb County</u> <u>Hotel/Motel</u> <u>Occupancy Tax</u>	<u>Webb County</u> <u>Records Management</u> <u>and Preservation</u>	<u>District Clerk</u> <u>Preservation</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	592,473	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	164,795	-	47,218	98,186
Investment earnings	-	582	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>164,795</u>	<u>593,055</u>	<u>47,218</u>	<u>98,186</u>
EXPENDITURES				
Current:				
General government	141,018	251,844	105,911	11,488
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>141,018</u>	<u>251,844</u>	<u>105,911</u>	<u>11,488</u>
Excess (deficiency) of revenues over (under) expenditures	<u>23,777</u>	<u>341,211</u>	<u>(58,693)</u>	<u>86,698</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	50,000	-
Transfers out	-	(125,000)	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(125,000)</u>	<u>50,000</u>	<u>-</u>
Net change in fund balances	<u>23,777</u>	<u>216,211</u>	<u>(8,693)</u>	<u>86,698</u>
Fund balances - beginning, restated	<u>261,243</u>	<u>440,216</u>	<u>48,549</u>	<u>184,187</u>
Fund balances - ending	<u>\$ 285,020</u>	<u>\$ 656,427</u>	<u>\$ 39,856</u>	<u>\$ 270,885</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2012

	<u>Webb County Clerk Records Management and Preservation</u>	<u>Road and Bridge</u>	<u>Justice Court Technology</u>	<u>Election Contract Services</u>
REVENUES				
Property Taxes	\$ -	\$ 1,750,691	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	2,256,973	-	-
Intergovernmental	-	74,791	-	-
Charges for services	173,599	2,316,859	119,827	246,437
Investment earnings	-	-	-	504
Miscellaneous	-	129,258	-	-
Grant matching	-	-	-	-
Total revenues	<u>173,599</u>	<u>6,528,572</u>	<u>119,827</u>	<u>246,941</u>
EXPENDITURES				
Current:				
General government	55,644	-	-	203,614
Public safety	-	28,557	-	-
Justice system	-	-	17,435	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	5,682,397	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	27,600	-
Total Expenditures	<u>55,644</u>	<u>5,710,954</u>	<u>45,035</u>	<u>203,614</u>
Excess (deficiency) of revenues over (under) expenditures	<u>117,955</u>	<u>817,618</u>	<u>74,792</u>	<u>43,327</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(400,000)	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(400,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>117,955</u>	<u>417,618</u>	<u>74,792</u>	<u>43,327</u>
Fund balances - beginning, restated	<u>303,636</u>	<u>196,878</u>	<u>400,719</u>	<u>29,306</u>
Fund balances - ending	<u>\$ 421,591</u>	<u>\$ 614,496</u>	<u>\$ 475,511</u>	<u>\$ 72,633</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2012

	<u>County Attorney</u> <u>Federal Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 1</u> <u>State Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 1</u> <u>Federal Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 2</u> <u>State Forfeiture</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	31,460	-	-	-
Charges for services	-	-	-	-
Investment earnings	38	-	3	-
Miscellaneous	12,397	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>43,895</u>	<u>-</u>	<u>3</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	15,142	2,059	-	-
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	18,125	-	-	-
Total Expenditures	<u>33,267</u>	<u>2,059</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,628</u>	<u>(2,059)</u>	<u>3</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>10,628</u>	<u>(2,059)</u>	<u>3</u>	<u>-</u>
Fund balances - beginning, restated	<u>22,476</u>	<u>2,331</u>	<u>87</u>	<u>606</u>
Fund balances - ending	<u>\$ 33,104</u>	<u>\$ 272</u>	<u>\$ 90</u>	<u>\$ 606</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2012

	<u>Webb County</u> <u>Constable Precinct 4</u> <u>Federal Forfeiture</u>	<u>Webb County Sheriff</u> <u>Treasury Federal</u> <u>Forfeiture</u>	<u>Webb County Sheriff</u> <u>Justice Federal</u> <u>Forfeiture</u>	<u>Webb County Sheriff</u> <u>State Forfeiture</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	1,319,230	110,110	99,167
Charges for services	-	-	-	-
Investment earnings	4	1,117	60	186
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>4</u>	<u>1,320,347</u>	<u>110,170</u>	<u>99,353</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	263	845,696	96,210	87,031
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	-	115,345	23,204	9,728
Total Expenditures	<u>263</u>	<u>961,041</u>	<u>119,414</u>	<u>96,759</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(259)</u>	<u>359,306</u>	<u>(9,244)</u>	<u>2,594</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	136,897	-
Transfers out	-	(170,683)	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(170,683)</u>	<u>136,897</u>	<u>-</u>
Net change in fund balances	<u>(259)</u>	<u>188,623</u>	<u>127,653</u>	<u>2,594</u>
Fund balances - beginning, restated	<u>4,014</u>	<u>852,781</u>	<u>-</u>	<u>163,701</u>
Fund balances - ending	<u>\$ 3,755</u>	<u>\$ 1,041,404</u>	<u>\$ 127,653</u>	<u>\$ 166,295</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2012

	<u>Webb County District</u> <u>Attorney Justice</u> <u>Federal Forfeiture</u>	<u>Webb County District</u> <u>Attorney State</u> <u>Forfeiture</u>	<u>DA State</u> <u>Forfeit/Gambling</u>	<u>County Attorney State</u> <u>Forfeiture</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	61,793	212,561	24,673	-
Charges for services	-	-	-	-
Investment earnings	1,191	148	-	-
Miscellaneous	35,391	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>98,375</u>	<u>212,709</u>	<u>24,673</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	482,862	330,457	28,508	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	53,135	-	-	-
Interest and other charges	10,985	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>546,982</u>	<u>330,457</u>	<u>28,508</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(448,607)</u>	<u>(117,748)</u>	<u>(3,835)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(153,652)	-	-	-
Total other financing sources and (uses)	<u>(153,652)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(602,259)</u>	<u>(117,748)</u>	<u>(3,835)</u>	<u>-</u>
Fund balances - beginning, restated	<u>1,402,698</u>	<u>145,593</u>	<u>4,295</u>	<u>329</u>
Fund balances - ending	<u>\$ 800,439</u>	<u>\$ 27,845</u>	<u>\$ 460</u>	<u>\$ 329</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2012

	<u>District Attorney Hot</u> <u>Check Fee</u>	<u>Juvenile Case</u> <u>Manager Fund</u>	<u>Courthouse Security</u> <u>Fees</u>	<u>J.P. Courthouse</u> <u>Security</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	53,849	-	-
Intergovernmental	-	-	-	-
Charges for services	24,552	-	207,386	22,840
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>24,552</u>	<u>53,849</u>	<u>207,386</u>	<u>22,840</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	32,211	36,031	-	-
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>32,211</u>	<u>36,031</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,659)</u>	<u>17,818</u>	<u>207,386</u>	<u>22,840</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	35,000	-	-
Transfers out	-	-	(465,000)	(15,000)
Total other financing sources and (uses)	<u>-</u>	<u>35,000</u>	<u>(465,000)</u>	<u>(15,000)</u>
Net change in fund balances	<u>(7,659)</u>	<u>52,818</u>	<u>(257,614)</u>	<u>7,840</u>
Fund balances - beginning, restated	<u>25,907</u>	<u>-</u>	<u>312,103</u>	<u>17,973</u>
Fund balances - ending	<u>\$ 18,248</u>	<u>\$ 52,818</u>	<u>\$ 54,489</u>	<u>\$ 25,813</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2012

	<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>	<u>Court Initiated</u> <u>Guardianship</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	100	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	3,860
Investment earnings	140	-	-	-
Miscellaneous	10	32,232	-	-
Grant matching	-	-	-	-
Total revenues	<u>150</u>	<u>32,232</u>	<u>100</u>	<u>3,860</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	929	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	40,648	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>929</u>	<u>40,648</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(779)</u>	<u>(8,416)</u>	<u>100</u>	<u>3,860</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>(779)</u>	<u>(8,416)</u>	<u>100</u>	<u>3,860</u>
Fund balances - beginning, restated	<u>120,885</u>	<u>32,576</u>	<u>300</u>	<u>14,880</u>
Fund balances - ending	<u>\$ 120,106</u>	<u>\$ 24,160</u>	<u>\$ 400</u>	<u>\$ 18,740</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2012

	<u>CAA Emergency Food & Shelter</u>	<u>Neighbor-to-Neighbor</u>	<u>STAR+PLUS Program</u>	<u>Webb County Sheriff Radio Communications</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	15,328	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	16,585	-	28,925	-
Grant matching	-	-	-	-
Total revenues	16,585	15,328	28,925	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	49,884
Justice system	-	-	-	-
Health and human services	16,585	15,328	23,650	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total Expenditures	16,585	15,328	23,650	49,884
Excess (deficiency) of revenues over (under) expenditures	-	-	5,275	(49,884)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	5,275	(49,884)
Fund balances - beginning, restated	-	-	-	78,937
Fund balances - ending	\$ -	\$ -	\$ 5,275	\$ 29,053

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2012

	<u>U.S. Dept. of Justice-</u> <u>OCDETF</u>	<u>U.S. Dept. of Justice</u> <u>O.C.D.E.T.F.</u>	<u>Head Start</u>	<u>406th Court</u> <u>Expansion &</u> <u>Enhancement Project</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	16,606	-	9,349,312	281,329
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	120,322	-	-
Grant matching	-	-	3,143,667	-
Total revenues	16,606	120,322	12,492,979	281,329
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	215,981	-	-
Justice system	16,606	-	-	-
Health and human services	-	-	12,492,979	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	281,329
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	16,606	215,981	12,492,979	281,329
Excess (deficiency) of revenues over (under) expenditures	-	(95,659)	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	95,659	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	95,659	-	-
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, 2012

	<u>Comprehensive Energy Assistance Program</u>	<u>Weatherization Assistance For Low Income Persons</u>	<u>Community Service Block Grant</u>	<u>Meals on Wheels</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	269,075	-	586,601	323,290
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	41,748	-
Total revenues	<u>269,075</u>	<u>-</u>	<u>628,349</u>	<u>323,290</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	269,075	-	628,349	393,370
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	31,425
Total Expenditures	<u>269,075</u>	<u>-</u>	<u>628,349</u>	<u>424,795</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(101,505)</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>-</u>	<u>-</u>	<u>(101,505)</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>160,190</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,685</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2012

	<u>HUD EDI Rehabs</u> <u>Buenos Aires</u>	<u>Self Help Center FY</u> <u>08/12</u>	<u>Penitas West Water &</u> <u>Sewer Hookups</u>	<u>Homeless Prevention</u> <u>& Rapid Re-housing</u> <u>Assistance ARRA</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	153,062	356,835	383,242	24,033
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	25,000	-
Total revenues	<u>153,062</u>	<u>356,835</u>	<u>408,242</u>	<u>24,033</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	24,033
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	153,062	356,835	408,242	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>153,062</u>	<u>356,835</u>	<u>408,242</u>	<u>24,033</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
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>-</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, 2012

	<u>Child And Adult Care</u> <u>Food Program</u>	<u>Housing Preservation</u> <u>Grant</u>	<u>DEA Narcotics Task</u> <u>Force</u>	<u>U.S. Department Of</u> <u>Justice-Bullet Proof</u> <u>Vests Partnership</u> <u>Program</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	951,816	-	477,046	15,416
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	5,748	-	15,417
Total revenues	951,816	5,748	477,046	30,833
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	535,039	30,833
Justice system	-	-	-	-
Health and human services	976,999	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	5,748	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	60,590	-	-	-
Total Expenditures	1,037,589	5,748	535,039	30,833
Excess (deficiency) of revenues over (under) expenditures	(85,773)	-	(57,993)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	57,993	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	57,993	-
Net change in fund balances	(85,773)	-	-	-
Fund balances - beginning, restated	107,481	-	-	-
Fund balances - ending	\$ 21,708	\$ -	\$ -	\$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2012

	<u>Enhancing Webb County Jail 2009-SS- B9-0050</u>	<u>C.O.P.S. Hiring Recovery Program 2009RKWX0837</u>	<u>PAL National Mentoring</u>	<u>CJD Juvenile Accountability Incentive Block</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	84,020	44,230	24,575	12,381
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	1,375
Total revenues	84,020	44,230	24,575	13,756
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	84,020	44,230	24,575	-
Justice system	-	-	-	13,756
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	84,020	44,230	24,575	13,756
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, restated	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2012

	<u>Border Juvenile Gang</u>			
	<u>CJD Operation</u> <u>Border Star</u>	<u>Prevention</u> <u>Intervention DJ-09-</u> <u>J20-23110-01</u>	<u>VAWA 2129003</u>	<u>TBSC-Operation</u> <u>Linebacker</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	223,414	217,750	62,746	120,138
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>223,414</u>	<u>217,750</u>	<u>62,746</u>	<u>120,138</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	223,414	-	96,532	120,138
Justice system	-	217,750	-	-
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>223,414</u>	<u>217,750</u>	<u>96,532</u>	<u>120,138</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(33,786)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	33,786	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>33,786</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, 2012

	<u>CJD City of Laredo</u> <u>Financial Task Force</u>	<u>FY2009 Justice</u> <u>Assistance Grant</u> <u>Program</u>	<u>JAG 2011-DJ-BX-3199</u>	<u>Public Transportation</u> <u>For Non Urbanized</u> <u>Areas</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	106,745	1,000	57,287	802,155
Charges for services	-	-	-	101,229
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	93
Grant matching	-	-	-	88,983
Total revenues	<u>106,745</u>	<u>1,000</u>	<u>57,287</u>	<u>992,460</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	106,745	1,000	57,287	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	771,239
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	235,131
Total Expenditures	<u>106,745</u>	<u>1,000</u>	<u>57,287</u>	<u>1,006,370</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,910)</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>-</u>	<u>-</u>	<u>(13,910)</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,028</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,118</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2012

	<u>EMW-2010-FF-00578</u>	<u>2010 SHSP - 2011</u> <u>SHSP</u>	<u>Homeland Security</u> <u>Program 2009-SS-T9-</u> <u>0064</u>	<u>2010CCP-NW</u> <u>10GA48479-05</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	43,256	232,243	7,909	10,785
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>43,256</u>	<u>232,243</u>	<u>7,909</u>	<u>10,785</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	43,256	83,050	7,909	10,785
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	-	149,193	-	-
Total Expenditures	<u>43,256</u>	<u>232,243</u>	<u>7,909</u>	<u>10,785</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
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>-</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, 2012

	<u>Operation Stonegarden</u> <u>Grant FY-2009</u>	<u>Operation Stonegarden</u> <u>Grant FY-2010</u>	<u>Help America Vote</u> <u>Act</u>	<u>State Comptroller -</u> <u>Law Enforcement</u> <u>Officer's Standards</u> <u>and Education</u> <u>Account</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	3,420,569	2,014,985	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>3,420,569</u>	<u>2,014,985</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	1,781,995	1,289,340	-	-
Justice system	-	-	-	3,289
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	1,638,574	725,645	-	-
Total Expenditures	<u>3,420,569</u>	<u>2,014,985</u>	<u>-</u>	<u>3,289</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,289)</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>-</u>	<u>-</u>	<u>(3,289)</u>
Fund balances - beginning, restated	-	-	-	38,413
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,124</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2012

	<u>State Comptroller - 49th Judicial District</u>	<u>CJAD Substance Abuse Felony</u>	<u>CJAD Community Corrections</u>	<u>CJAD High/Medium Caseload</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	57,510	294,477	194,885
Charges for services	-	-	-	-
Investment earnings	80	-	-	-
Miscellaneous	-	-	15,693	-
Grant matching	-	-	-	-
Total revenues	<u>80</u>	<u>57,510</u>	<u>310,170</u>	<u>194,885</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	37,286	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	74,879	374,491	220,116
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>37,286</u>	<u>74,879</u>	<u>374,491</u>	<u>220,116</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(37,206)</u>	<u>(17,369)</u>	<u>(64,321)</u>	<u>(25,231)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	17,369	64,321	25,231
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>17,369</u>	<u>64,321</u>	<u>25,231</u>
Net change in fund balances	<u>(37,206)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, restated	<u>37,578</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ 372</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, 2012

	<u>CJAD Basic</u> <u>Supervision Program</u>	<u>CJAD Treatment</u> <u>Incarceration</u> <u>Program</u>	<u>CJAD Mentally</u> <u>Impaired Caseload</u>	<u>TJJD Border Project</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	637,120	182,198	54,701	27,412
Charges for services	-	-	-	-
Investment earnings	3,449	-	-	-
Miscellaneous	1,340,008	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>1,980,577</u>	<u>182,198</u>	<u>54,701</u>	<u>27,412</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	27,412
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	1,743,856	153,984	73,931	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>1,743,856</u>	<u>153,984</u>	<u>73,931</u>	<u>27,412</u>
Excess (deficiency) of revenues over (under) expenditures	<u>236,721</u>	<u>28,214</u>	<u>(19,230)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	19,230	-
Transfers out	(126,152)	-	-	-
Total other financing sources and (uses)	<u>(126,152)</u>	<u>-</u>	<u>19,230</u>	<u>-</u>
Net change in fund balances	<u>110,569</u>	<u>28,214</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, restated	<u>512,370</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ 622,939</u>	<u>\$ 28,214</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, 2012

	<u>TJJD State Aid</u>	<u>Justice Benefits</u>	<u>TJJD Family Preservation</u>	<u>TJJD Commitment Reduc Prg</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	1,826,660	-	29,876	244,888
Charges for services	-	-	-	-
Investment earnings	-	193	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>1,826,660</u>	<u>193</u>	<u>29,876</u>	<u>244,888</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	1,826,660	55,060	29,876	244,888
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>1,826,660</u>	<u>55,060</u>	<u>29,876</u>	<u>244,888</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(54,867)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>(54,867)</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, restated	<u>-</u>	<u>197,050</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 142,183</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, 2012

	<u>TJJD JJAEP</u>	<u>CJD City of Laredo</u> <u>Auto Theft Task</u> <u>Force</u>	<u>TDHCA Veteran's</u> <u>Rental</u>	<u>Texas Parks &</u> <u>Wildlife-Community</u> <u>Outdoor Outreach</u> <u>Program</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	460,254	-	137,853	15,502
Charges for services	169,068	-	-	-
Investment earnings	89	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	14,333	-	9,413
Total revenues	629,411	14,333	137,853	24,915
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	14,333	-	-
Justice system	571,447	-	-	-
Health and human services	-	-	137,853	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	24,915
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	571,447	14,333	137,853	24,915
Excess (deficiency) of revenues over (under) expenditures	57,964	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	30,000	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	30,000	-	-	-
Net change in fund balances	87,964	-	-	-
Fund balances - beginning, restated	25,275	-	-	-
Fund balances - ending	\$ 113,239	\$ -	\$ -	\$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2012

	<u>State Comptroller</u>			
	<u>Office Senate Bill 55</u>			
	<u>Statewide Tobacco</u>			
	<u>Education &</u>	<u>PD Juvenile Defense</u>	<u>Indigent Def</u>	<u>OAG Contract 11-</u>
	<u>Prevention</u>	<u>Unit</u>	<u>Equalization</u>	<u>C0080</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	118	72,981	-	788
Charges for services	-	289,925	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>118</u>	<u>362,906</u>	<u>-</u>	<u>788</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	118	-	-	-
Justice system	-	362,906	21,081	-
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>118</u>	<u>362,906</u>	<u>21,081</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(21,081)</u>	<u>788</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>-</u>	<u>(21,081)</u>	<u>788</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>36,771</u>	<u>67,409</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,690</u>	<u>\$ 68,197</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2012

	<u>VCLG Contract</u> <u>1333327</u>	<u>Office of Attorney</u> <u>General -Texas VINE</u>	<u>Other Victim</u> <u>Assistance</u>	<u>ICAC Task Force</u> <u>Program</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	27,242	28,151	40,742	17,992
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>27,242</u>	<u>28,151</u>	<u>40,742</u>	<u>17,992</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	28,151	-	17,992
Justice system	27,242	-	40,742	-
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>27,242</u>	<u>28,151</u>	<u>40,742</u>	<u>17,992</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<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, 2012

	<u>Operation Border Star</u> <u>LBSP-11</u>	<u>Local Border Sec</u> <u>Prgm FY2012</u>	<u>CJD-CCH Reporting</u> <u>Compliance Report</u>	<u>Border Prosecutor</u> <u>Initiative</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	15,147	25,612	82,711	210,165
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>15,147</u>	<u>25,612</u>	<u>82,711</u>	<u>210,165</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	15,147	25,612	82,711	-
Justice system	-	-	-	210,165
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>15,147</u>	<u>25,612</u>	<u>82,711</u>	<u>210,165</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<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, 2012

	<u>Family Drug Treatment Center</u>	<u>CJD 406 District Court Drug Program</u>	<u>Financial Special Investigation</u>	<u>Total-Nonmajor Special Revenues Funds</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ 1,750,691
Sales and other taxes	-	-	-	592,473
Fees and fines	-	-	-	2,310,922
Intergovernmental	16,362	223,019	253,167	27,800,497
Charges for services	-	17,161	-	4,002,942
Investment earnings	-	-	-	7,784
Miscellaneous	-	-	-	1,730,914
Grant matching	7,915	-	-	3,353,599
Total revenues	<u>24,277</u>	<u>240,180</u>	<u>253,167</u>	<u>41,549,822</u>
EXPENDITURES				
Current:				
General government	-	-	-	769,519
Public safety	-	-	253,167	7,160,029
Justice system	24,277	-	-	3,816,120
Health and human services	-	-	-	14,979,150
Infrastructure and environmental services	-	-	-	6,453,636
Corrections and rehabilitation	-	25,061	-	2,988,295
Community and economic development	-	223,019	-	1,171,821
Debt Service				
Principal	-	-	-	53,135
Interest and other charges	-	-	-	10,985
Capital outlay	-	-	-	3,034,560
Total Expenditures	<u>24,277</u>	<u>248,080</u>	<u>253,167</u>	<u>40,437,250</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(7,900)</u>	<u>-</u>	<u>1,112,572</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	565,486
Transfers out	-	-	-	(1,455,487)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(890,001)</u>
Net change in fund balances	<u>-</u>	<u>(7,900)</u>	<u>-</u>	<u>222,571</u>
Fund balances - beginning, restated	<u>-</u>	<u>17,465</u>	<u>-</u>	<u>6,301,236</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 9,565</u>	<u>\$ -</u>	<u>\$ 6,523,807</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, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/11
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees of Office					
County Clerk	\$ 169,000	169,000	164,795	(4,205)	158,749
Total Revenues	<u>\$ 169,000</u>	<u>169,000</u>	<u>164,795</u>	<u>(4,205)</u>	<u>158,749</u>
EXPENDITURES					
Current:					
General Government					
Salaries and Fringe Benefits	\$ 106,981	106,981	95,284	11,697	42,387
Administrative Travel	2,500	2,500	2,235	265	2,304
Office Supplies	2,500	2,500	-	2,500	414
Training & Education	3,500	3,500	1,519	1,981	-
Professional Services	60,000	89,092	32,500	56,592	5,512
Materials & Supplies	14,000	14,000	8,088	5,912	-
Uniforms	1,000	1,000	484	516	-
Repairs & Maintenance - Software	30,000	908	908	-	10,890
Total Expenditures	<u>\$ 220,481</u>	<u>220,481</u>	<u>141,018</u>	<u>79,463</u>	<u>61,507</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (51,481)</u>	<u>(51,481)</u>	23,777	<u>75,258</u>	97,242
Fund Balances- Beginning			261,243		164,001
Fund Balances- Ending			<u>\$ 285,020</u>		<u>261,243</u>

Webb County, Texas
Webb County Hotel/Motel Occupancy Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/11
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Taxes	\$ 500,000	500,000	592,473	92,473	616,619
Interest	135	135	582	447	174
Total Revenues	\$ 500,135	500,135	593,055	92,920	616,793
EXPENDITURES					
Current:					
General Government					
Third Party Contracts	\$ 260,000	261,930	251,844	10,086	227,775
Total Expenditures	\$ 260,000	261,930	251,844	10,086	227,775
Excess (Deficiency) Of Revenue Over (Under) Expenditures	240,135	238,205	341,211	103,006	389,018
Other Financing Sources (Uses)					
Lease-Purchase Financing					
Transfers Out	\$ (125,000)	(125,000)	(125,000)	-	(44,000)
Total Other Financing Sources (Uses)	\$ (125,000)	(125,000)	(125,000)	-	(44,000)
Net change in fund balances	\$ 115,135	113,205	216,211	103,006	345,018
Fund Balances- Beginning			440,216		95,198
Fund Balances- Ending			\$ 656,427		440,216

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, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/11
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees of Office					
District Clerk	\$ 36,000	36,000	37,650	1,650	44,717
County Clerk	7,600	7,600	8,717	1,117	7,474
Basic Supervision	500	500	851	351	408
Total Revenues	<u>\$ 44,100</u>	<u>44,100</u>	<u>47,218</u>	<u>3,118</u>	<u>52,599</u>
EXPENDITURES					
Current:					
General Government					
Salaries And Fringe Benefits	\$ 101,528	101,528	97,705	3,823	94,666
Records Management And Preservation	13,500	13,500	8,206	5,294	8,490
Total Expenditures	<u>\$ 115,028</u>	<u>115,028</u>	<u>105,911</u>	<u>9,117</u>	<u>103,156</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(70,928)	(70,928)	(58,693)	12,235	(50,557)
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>\$ (20,928)</u>	<u>(20,928)</u>	<u>(8,693)</u>	<u>12,235</u>	<u>(557)</u>
Fund Balances- Beginning			48,549		49,106
Fund Balances- Ending			<u>\$ 39,856</u>		<u>48,549</u>

Webb County, Texas
District Clerk Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/11
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees Of Office					
District Clerk	\$ 70,425	70,425	98,186	27,761	93,903
Total Revenues	<u>\$ 70,425</u>	<u>70,425</u>	<u>98,186</u>	<u>27,761</u>	<u>93,903</u>
EXPENDITURES					
Current:					
General Government					
Minor Apparatus & Tools	\$ 15,000	15,000	11,488	3,512	8,934
Total Expenditures	<u>\$ 15,000</u>	<u>15,000</u>	<u>11,488</u>	<u>3,512</u>	<u>8,934</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 55,425</u>	<u>55,425</u>	86,698	<u>31,273</u>	84,969
Fund Balances- Beginning			184,187		99,218
Fund Balances- Ending			<u>\$ 270,885</u>		<u>184,187</u>

Webb County, Texas
Webb County Clerk Records Management And Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/11
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees of Office					
County Clerk	\$ 154,000	154,000	173,599	19,599	172,254
Total Revenues	<u>\$ 154,000</u>	<u>154,000</u>	<u>173,599</u>	<u>19,599</u>	<u>172,254</u>
EXPENDITURES					
Current:					
General Government					
Salaries And Fringe Benefits	\$ 117,303	117,303	19,026	98,277	25,700
Records Management And Preservation	64,500	64,500	36,618	27,882	3,790
Total Expenditures	<u>\$ 181,803</u>	<u>181,803</u>	<u>55,644</u>	<u>126,159</u>	<u>29,490</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (27,803)</u>	<u>(27,803)</u>	117,955	<u>145,758</u>	142,764
Fund Balances- Beginning			303,636		160,872
Fund Balances- Ending			<u>\$ 421,591</u>		<u>303,636</u>

Webb County, Texas
Road And Bridge Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/11
	Budgeted Amounts				
	Original	Final			
REVENUES					
Property Taxes	\$ 1,764,080	1,764,080	1,750,691	(13,389)	1,136,621
Fees	2,365,200	2,365,200	2,316,859	(48,341)	2,252,129
Fines And Forfeitures	2,516,050	2,516,050	2,256,973	(259,077)	1,820,479
Intergovernmental	82,500	82,500	74,791	(7,709)	110,141
Miscellaneous	82,700	82,700	129,258	46,558	78,916
Total Revenues	<u>\$ 6,810,530</u>	<u>6,810,530</u>	<u>6,528,572</u>	<u>(281,958)</u>	<u>5,398,286</u>
EXPENDITURES					
Current:					
Public Safety					
Road And Bridge	\$ 32,100	32,100	28,557	3,543	27,653
Infrastructure And Environmental Services					
Road And Bridge	6,469,743	6,469,743	5,682,397	787,346	5,756,923
Capital Outlay					
Total Expenditures	<u>\$ 6,501,843</u>	<u>6,501,843</u>	<u>5,710,954</u>	<u>790,889</u>	<u>5,784,576</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	308,687	308,687	817,618	508,931	(386,290)
Other Financing Sources (Uses)					
Transfers Out	\$ (400,000)	(400,000)	(400,000)	-	(400,000)
Proceeds from Sale of Equipment	2,500	2,500	-	(2,500)	-
Total Other Financing Sources (Uses)	<u>\$ (397,500)</u>	<u>(397,500)</u>	<u>(400,000)</u>	<u>(2,500)</u>	<u>(400,000)</u>
Net change in fund balances	<u>\$ (88,813)</u>	<u>(88,813)</u>	417,618	<u>506,431</u>	(786,290)
Fund Balances- Beginning			196,878		983,168
Fund Balances- Ending			<u>\$ 614,496</u>		<u>196,878</u>

Webb County, Texas
Justice Court Technology Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012				Total Prior Year As of 9/30/11
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
Fees Of Office	\$ 100,955	100,955	119,827	18,872	95,957
Total Revenues	<u>\$ 100,955</u>	<u>100,955</u>	<u>119,827</u>	<u>18,872</u>	<u>95,957</u>
EXPENDITURES					
Current:					
General Government					
Minor Apparatus & Tools	\$ 100	100	-	100	15,000
Justice System					
Training & Education	5,500	5,500	-	5,500	2,811
Minor Apparatus & Tools	100,700	109,441	17,435	92,006	39,090
Capital Outlay	100	27,700	27,600	100	-
Total Expenditures	<u>\$ 106,400</u>	<u>142,741</u>	<u>45,035</u>	<u>97,706</u>	<u>56,901</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (5,445)</u>	<u>(41,786)</u>	74,792	<u>(78,834)</u>	39,056
Fund Balances- Beginning			400,719		361,663
Fund Balances- Ending			<u>\$ 475,511</u>		<u>400,719</u>

Webb County, Texas
Election Contract Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/11
	Budgeted Amounts				
	Original	Final			
REVENUES					
Fees Of Office	\$ 140,000	205,000	246,437	41,437	303,064
Interest	250	250	504	254	632
Other Revenues	-	-	-	-	35,000
Total Revenues	<u>\$ 140,250</u>	<u>205,250</u>	<u>246,941</u>	<u>41,691</u>	<u>338,696</u>
EXPENDITURES					
Current:					
General Government					
Elections Expense	\$ 130,000	205,250	203,614	1,636	332,127
Capital Outlay	-	-	-	-	35,000
Total Expenditures	<u>\$ 130,000</u>	<u>205,250</u>	<u>203,614</u>	<u>1,636</u>	<u>367,127</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 10,250</u>	<u>-</u>	<u>43,327</u>	<u>43,327</u>	<u>(28,431)</u>
Fund Balances- Beginning			29,306		57,737
Fund Balances- Ending			<u>\$ 72,633</u>		<u>29,306</u>

Webb County, Texas
Webb County Attorney Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/11
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 22,250	24,250	31,460	7,210	22,473
Interest	-	-	38	38	3
Miscellaneous	-	12,400	12,397	(3)	-
Total Revenues	<u>\$ 22,250</u>	<u>36,650</u>	<u>43,895</u>	<u>7,245</u>	<u>22,476</u>
EXPENDITURES					
Current:					
Public Safety					
Training & Education	\$ -	12,899	3,212	9,687	-
Administrative Travel	-	6,678	-	6,678	-
Drug Free Campaign	-	6,678	200	6,478	-
Support Assistance	-	12,899	11,730	1,169	-
Capital Outlay	22,250	19,078	18,125	953	-
Total Expenditures	<u>\$ 22,250</u>	<u>58,232</u>	<u>33,267</u>	<u>24,965</u>	<u>-</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ -</u>	<u>(21,582)</u>	10,628	<u>32,210</u>	22,476
Fund Balances- Beginning			22,476		-
Fund Balances- Ending			<u>\$ 33,104</u>		<u>22,476</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, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/11
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 25,000	25,000	-	(25,000)	-
Total Revenues	\$ 25,000	25,000	-	(25,000)	-
EXPENDITURES					
Current:					
Public Safety					
Fire Arms & Ammunition	\$ 180	530	530	-	-
Canine Expenditures	1,820	1,801	1,529	272	814
Total Expenditures	\$ 2,000	2,331	2,059	272	814
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 23,000	22,669	(2,059)	(24,728)	(814)
Fund Balances- Beginning			2,331		3,145
Fund Balances- Ending			\$ 272		2,331

Webb County, Texas
Webb County Constable Precinct 1 Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012				Total Prior Year As of 9/30/11
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 5,000	5,000	-	(5,000)	1,079
Interest	10	10	3	(7)	4
Total Revenues	<u>\$ 5,010</u>	<u>5,010</u>	<u>3</u>	<u>(5,007)</u>	<u>1,083</u>
EXPENDITURES					
Current:					
Public Safety					
Uniforms	\$ 50	50	-	50	-
Fuel & Lubricants	-	-	-	-	872
K9 Expense	35	35	-	35	408
Total Expenditures	<u>\$ 85</u>	<u>85</u>	<u>-</u>	<u>85</u>	<u>1,280</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 4,925</u>	<u>4,925</u>	<u>3</u>	<u>(4,922)</u>	<u>(197)</u>
Fund Balances- Beginning			87		284
Fund Balances- Ending			<u>\$ 90</u>		<u>87</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, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012				Total Prior Year As of 9/30/11
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 10,000	10,000	-	(10,000)	-
Total Revenues	\$ 10,000	10,000	-	(10,000)	-
EXPENDITURES					
Current:					
Public Safety					
Training and Education	\$ 100	100	-	100	734
Minor Apparatus & Tools	100	100	-	100	2,562
Bullet Proof Vests	100	100	-	100	-
Total Expenditures	\$ 300	300	-	300	3,296
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 9,700	9,700	-	(9,700)	(3,296)
Fund Balances- Beginning			606		3,902
Fund Balances- Ending			\$ 606		606

Webb County, Texas
Webb County Constable Precinct 4 Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/11
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 5,000	5,000	-	(5,000)	-
Interest	-	-	4	4	5
Total Revenues	<u>\$ 5,000</u>	<u>5,000</u>	<u>4</u>	<u>(4,996)</u>	<u>5</u>
EXPENDITURES					
Current:					
Public Safety					
Repairs & Maintenance - Vehicles	\$ 2,000	2,000	263	1,737	-
Drug Free Campaign	1,900	1,900	-	1,900	-
Total Expenditures	<u>\$ 3,900</u>	<u>3,900</u>	<u>263</u>	<u>3,637</u>	<u>-</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 1,100</u>	<u>1,100</u>	<u>(259)</u>	<u>(1,359)</u>	<u>5</u>
Fund Balances- Beginning			4,014		4,009
Fund Balances- Ending			<u>\$ 3,755</u>		<u>4,014</u>

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, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/11
	Budgeted Amounts				
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 98,400	1,173,992	1,319,230	145,238	1,286,995
Interest	200	200	1,117	917	1,734
Total Revenues	\$ 98,600	1,174,192	1,320,347	146,155	1,288,729
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 82,364	91,315	86,987	4,328	192,984
Administration Travel	8,374	13,374	11,817	1,557	12,825
Cell Phones	73,471	218,471	104,414	114,057	33,592
Dues And Memberships	-	20,090	185	19,905	-
Equipment Rental	6,395	5,674	2,051	3,623	66,633
Fuel And Lubricants	-	39,000	2,590	36,410	-
Professional Services	22,435	99,728	56,563	43,165	146,433
Materials and Supplies	12,918	48,507	31,650	16,857	18,952
Investigations	9,200	29,200	11,380	17,820	10,000
Training & Education	9,538	21,538	12,812	8,726	3,862
Uniforms	7,702	13,699	8,028	5,671	6,553
Minor Apparatus & Tools	2,187	40,187	23,500	16,687	42,745
Office Supplies	-	5,800	-	5,800	-
Postage	-	1,710	568	1,142	-
Repairs & Maintenance Vehicles	13,787	35,787	22,306	13,481	2,666
Software	18,000	114,000	72,198	41,802	-
K9 Expense	3,152	3,152	-	3,152	16,848
Drug Free Campaign	29,200	179,800	176,934	2,866	68,868
Rents	9,700	64,400	26,175	38,225	33,575
Trash	5,012	-	-	-	4,988
Fire Arms & Ammunition	11,006	49,006	3,390	45,616	34,594
Building Maintenance	3,329	13,329	5,350	7,979	86,139
Support Assistance	98,699	233,699	153,999	79,700	20,527
Narcotics Disposal	25,857	15,857	-	15,857	14,043
Bullet Proof Vests	3,000	34,000	32,799	1,201	-
Capital Outlay	138,015	461,746	115,345	346,401	976,937
Total Expenditures	\$ 593,341	1,853,069	961,041	892,028	1,793,764
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(494,741)	(678,877)	359,306	1,038,183	(505,035)
Other Financing Sources (Uses)					
Transfers Out	\$ (36,893)	(173,790)	(170,683)	-	(30,776)
Total Other Financing Sources (Uses)	(36,893)	(173,790)	(170,683)	-	(30,776)
Net change in fund balances	\$ (531,634)	(852,667)	188,623	1,038,183	(535,811)
Fund Balances- Beginning			852,781		1,388,592
Fund Balances- Ending			\$ 1,041,404		852,781

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, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/11
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ -	98,248	110,110	11,862	-
Interest	-	-	60	60	-
Total Revenues	\$ -	98,248	110,170	11,922	-
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ -	80,794	72,672	8,122	-
Administration Travel	-	14,000	12,879	1,121	-
Equipment Rental	-	721	-	721	-
Professional Services	-	90	-	90	-
Uniforms	-	4,943	3,748	1,195	-
Drug Free Campaign	-	32,121	6,911	25,210	-
Capital Outlay	-	62,009	23,204	38,805	-
Total Expenditures	\$ -	194,678	119,414	75,264	-
Excess (Deficiency) Of Revenue Over (Under) Expenditures	-	(96,430)	(9,244)	87,186	-
Other Financing Sources (Uses)					
Transfers In	\$ -	136,897	136,897	-	-
Total Other Financing Sources (Uses)	-	136,897	136,897	-	-
Net change in fund balances	\$ -	40,467	127,653	87,186	-
Fund Balances- Beginning			-		-
Fund Balances- Ending			\$ 127,653		-

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, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/11
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 12,200	91,700	99,167	7,467	193,217
Interest			186	186	431
Total Revenues	<u>\$ 12,200</u>	<u>91,700</u>	<u>99,353</u>	<u>7,653</u>	<u>193,648</u>
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 21,827	26,827	24,692	2,135	69,323
Administrative Travel	1,435	14,135	14,049	86	1,564
Office Supplies	5	5,005	-	5,005	495
Dues And Memberships	7,569	16,569	12,826	3,743	13,431
Books And Subscriptions	-	-	-	-	1,000
Training And Education	250	250	-	250	750
Equipment Rental	496	496	-	496	3,705
Professional Services	2,290	1,290	-	1,290	1,310
Uniforms	744	744	213	531	256
Fuel & Lubricants	-	-	-	-	50,000
Materials And Supplies	5,700	13,400	11,148	2,252	6,000
Minor Apparatus & Tools	3,580	8,580	4,099	4,481	26,619
Fire Arms & Ammunition	1,589	1,189	-	1,189	3,312
Repairs And Maintenance - Buildings	1,136	1,136	-	1,136	14,264
Repairs And Maintenance - Equipment	2,647	2,842	2,692	150	154
Repairs And Maintenance - Vehicles	1	1	-	1	1,447
Canine Purchase	1,519	1,519	-	1,519	382
Drug Free Campaign	1,262	2,415	2,344	71	80,083
Expense For Other Law Enforcement	1,000	6,000	5,000	1,000	-
Support Assistance	7,365	21,365	9,968	11,397	95,635
Investigation Expenditure	1,000	1,000	-	1,000	5,000
BPV 305	5,400	400	-	400	-
Capital Outlay	13,055	59,620	9,728	49,892	5,952
Total Expenditures	<u>\$ 79,870</u>	<u>184,783</u>	<u>96,759</u>	<u>88,024</u>	<u>380,682</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(67,670)	(93,083)	2,594	95,677	(187,034)
Other Financing Sources (Uses)					
Transfers Out	\$ (21,500)	(21,500)		(21,500)	(21,000)
Total Other Financing Sources (Uses)	<u>\$ (21,500)</u>	<u>(21,500)</u>		<u>(21,500)</u>	<u>(21,000)</u>
Net change in fund balances	<u>\$ (89,170)</u>	<u>(114,583)</u>	2,594	<u>74,177</u>	(208,034)
Fund Balances- Beginning			163,701		371,735
Fund Balances- Ending			<u>\$ 166,295</u>		<u>163,701</u>

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, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/11
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 460,000	460,000	61,793	(398,207)	1,673,909
Interest	334	334	1,191	857	1,856
Miscellaneous	-	-	35,391	35,391	14,894
Total Revenues	\$ 460,334	460,334	98,375	(361,959)	1,690,659
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 165,954	232,409	78,716	153,693	320,037
Administrative Travel	10,000	28,792	27,386	1,406	15,395
Telephone	15,000	25,000	23,234	1,766	29,723
Dues And Memberships	-	4,000	3,066	934	5,023
Books And Subscriptions	-	-	-	-	1,920
Training And Education	15,000	17,000	16,683	317	49,487
Equipment Rental	17,880	29,880	27,955	1,925	19,997
Professional Services	20,000	45,250	45,227	23	70,768
Trail Case Expenditures	2,000	2,000	6	1,994	1,418
Witness Expenditures	1,000	1,500	1,231	269	3,421
Uniforms	5,000	9,953	9,410	543	39,091
Fuel And Lubricants	5,000	10,000	10,000	-	15,418
Materials And Supplies	30,500	34,200	27,083	7,117	44,556
Minor Apparatus & Tools	15,000	15,000	13,241	1,759	123,688
Fire Arms And Ammunition	5,000	5,000	1,023	3,977	7,650
Repairs And Maintenance - Equipment	3,000	3,000	2,035	965	766
Repairs And Maintenance - Vehicles	9,500	11,000	8,598	2,402	12,680
Drug Free Campaign	10,500	33,200	32,844	356	62,042
Expense For Other Law Enforcement	12,000	72,210	71,359	851	73,947
Support Assistance	79,000	84,000	83,765	235	25,851
Bullet Proof Vests	-	-	-	-	13,979
Capital Outlay	-	81,700	-	81,700	102,961
Total Expenditures	\$ 421,334	745,094	482,862	262,232	1,033,818
Excess (Deficiency) Of Revenue Over (Under) Expenditures	39,000	(284,760)	(384,487)	(99,727)	656,841
Other Financing Sources (Uses)					
Lease-Purchase Financing	\$ (64,120)	(64,128)	(64,120)	(8)	(64,119)
Transfers Out	-	(153,652)	(153,652)	-	(127,783)
Total Other Financing Sources (Uses)	\$ (64,120)	(217,780)	(217,772)	(8)	(191,902)
Net change in fund balances	\$ (25,120)	(502,540)	(602,259)	(99,735)	464,939
Fund Balances- Beginning			1,402,698		937,759
Fund Balances- Ending			\$ 800,439		1,402,698

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, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/11
	Budgeted Amounts				
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 105,000	212,000	212,561	561	342,797
Interest	486	486	148	(338)	117
Total Revenues	<u>\$ 105,486</u>	<u>212,486</u>	<u>212,709</u>	<u>223</u>	<u>342,914</u>
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 118,355	177,602	168,165	9,437	195,029
Administrative Travel	5,000	23,752	23,262	490	-
Telephone	-	6,588	6,383	205	-
Book Subscriptions	-	690	467	223	-
Postage & Courier Services	-	250	116	134	-
Dues And Memberships	-	2,265	2,133	132	-
Training And Education	-	7,415	2,538	4,877	-
Equipment Rental	-	3,181	2,384	797	-
Professional Services	-	3,430	3,302	128	-
Trial Case Expense	-	100	92	8	-
Fuel And Lubricants	-	6,400	6,345	55	-
Materials And Supplies	6,000	8,956	8,638	318	-
Fire Arms & Ammunition	-	400	379	21	-
Repairs & Maintenance - Vehicle	-	2,948	2,356	592	-
Repairs And Maintenance - Equipment	-	1,304	1,074	230	-
Drug Free Campaign	6,000	69,819	63,337	6,482	54,963
Other Law Enforcement	-	28,800	26,475	2,325	-
Support Assistance	-	14,000	13,011	989	-
Total Expenditures	<u>\$ 135,355</u>	<u>357,900</u>	<u>330,457</u>	<u>27,443</u>	<u>249,992</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (29,869)</u>	<u>(145,414)</u>	<u>(117,748)</u>	<u>27,666</u>	<u>92,922</u>
Fund Balances- Beginning			145,593		52,671
Fund Balances- Ending			<u>\$ 27,845</u>		<u>145,593</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, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/11
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 15,000	24,600	24,673	73	-
Total Revenues	\$ 15,000	24,600	24,673	73	-
EXPENDITURES					
Current:					
Public Safety					
Investigations	-	-	-	-	-
Administrative Travel	\$ -	323	247	76	-
Telephone	1,400	-	-	-	-
Training And Education	-	21,298	21,298	-	-
Uniforms	-	300	-	300	-
Materials And Supplies	1,400	200	183	17	-
Repairs And Maintenance - Equipment	-	150	100	50	-
Repairs & Maintenance - Vehicle	-	49	-	49	-
Drug Free Campaign	400	5,680	5,680	-	424
Other Law Enforcement	1,000	1,000	1,000	-	-
Total Expenditures	\$ 4,200	29,000	28,508	492	424
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 10,800	(4,400)	(3,835)	565	(424)
Fund Balances- Beginning			4,295		4,719
Fund Balances- Ending			\$ 460		4,295

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, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/11
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees Of Office	\$ 30,000	30,000	24,552	(5,448)	28,220
Total Revenues	<u>\$ 30,000</u>	<u>30,000</u>	<u>24,552</u>	<u>(5,448)</u>	<u>28,220</u>
EXPENDITURES					
Current:					
Justice System					
Personnel And Fringe Benefits	\$ 52,975	52,975	32,211	20,764	40,273
Material And Supplies					
Total Expenditures	<u>\$ 52,975</u>	<u>52,975</u>	<u>32,211</u>	<u>20,764</u>	<u>40,273</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (22,975)</u>	<u>(22,975)</u>	(7,659)	<u>15,316</u>	(12,053)
Fund Balances- Beginning			25,907		37,960
Fund Balances- Ending			<u>\$ 18,248</u>		<u>25,907</u>

Webb County, Texas
Juvenile Case Manager Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/11
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Juvenile Case Mgmt Fee	\$ 86,100	86,100	53,849	(32,251)	-
Total Revenues	<u>\$ 86,100</u>	<u>86,100</u>	<u>53,849</u>	<u>(32,251)</u>	<u>-</u>
EXPENDITURES					
Current:					
Justice System					
Professional Fees	\$ 87,628	87,628	36,031	51,597	-
Office Supplies	600	600	-	600	-
Total Expenditures	<u>\$ 88,228</u>	<u>88,228</u>	<u>36,031</u>	<u>52,197</u>	<u>-</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (2,128)</u>	<u>(2,128)</u>	17,818	<u>19,946</u>	-
Other Financing Sources (Uses)					
Transfers In	\$ 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>-</u>
Net change in fund balances	<u>\$ 32,872</u>	<u>32,872</u>	<u>52,818</u>	<u>19,946</u>	<u>-</u>
Fund Balances- Beginning			-		
Fund Balances- Ending			<u>\$ 52,818</u>		<u>-</u>

Webb County, Texas
Courthouse Security Fees Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012				Total Prior Year As of 9/30/11
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
Fees Of Office					
Justice of the Peace Pct. 1 Place 1	\$ 1,500	1,500	2,426	926	1,604
Justice of the Peace Pct. 1 Place 2	1,700	1,700	1,557	(143)	1,737
Justice of the Peace Pct. 2 Place 1	7,100	7,100	11,145	4,045	8,215
Justice of the Peace Pct. 2 Place 2	1,000	1,000	780	(220)	961
Justice of the Peace Pct. 3	2,000	2,000	2,785	785	2,197
Justice of the Peace Pct. 4	47,435	47,435	49,617	2,182	39,061
Adult Probation	100	100	238	138	104
County Clerk	37,800	37,800	41,291	3,491	40,509
District Clerk	100,900	100,900	97,547	(3,353)	108,614
Total Revenues	\$ <u>199,535</u>	<u>199,535</u>	<u>207,386</u>	<u>7,851</u>	<u>203,002</u>
EXPENDITURES					
Current:					
Justice System	\$ -	-	-	-	-
Total Expenditures	\$ -	-	-	-	-
Excess (Deficiency) Of Revenue Over (Under) Expenditures	199,535	199,535	207,386	7,851	203,002
Other Financing Sources (Uses):					
Transfers Out	\$ (470,000)	(470,000)	(465,000)	(5,000)	(85,000)
Total Other Financing Sources (Uses)	\$ (470,000)	(470,000)	(465,000)	(5,000)	(85,000)
Net change in fund balances	\$ <u>(270,465)</u>	<u>(270,465)</u>	<u>(257,614)</u>	<u>2,851</u>	<u>118,002</u>
Fund Balances- Beginning			312,103		194,101
Fund Balances- Ending			\$ <u>54,489</u>		<u>312,103</u>

Webb County, Texas
J.P. Courthouse Security Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/11
	Budgeted Amounts				
	Original	Final			
REVENUES					
Fees Of Office					
Justice of the Peace Pct. 1 Place 1	\$ 450	450	687	237	467
Justice of the Peace Pct. 1 Place 2	550	550	508	(42)	568
Justice of the Peace Pct. 2 Place 1	2,200	2,200	3,484	1,284	2,475
Justice of the Peace Pct. 2 Place 2	225	225	784	559	287
Justice of the Peace Pct. 3	700	700	889	189	747
Justice of the Peace Pct. 4	16,150	16,150	16,488	338	12,734
Juvenile Probation	25	25	-	(25)	-
Total Revenues	<u>\$ 20,300</u>	<u>20,300</u>	<u>22,840</u>	<u>2,540</u>	<u>17,278</u>
EXPENDITURES					
Current:					
Justice System	\$ -	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	20,300	20,300	22,840	2,540	17,278
Other Financing Sources (Uses)					
Transfers Out	\$ (15,000)	(15,000)	(15,000)	-	(15,000)
Total Other Financing Sources (Uses)	<u>\$ (15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>	<u>(15,000)</u>
Net change in fund balances	<u>\$ 5,300</u>	<u>5,300</u>	7,840	<u>2,540</u>	2,278
Fund Balances- Beginning			17,973		15,695
Fund Balances- Ending			<u>\$ 25,813</u>		<u>17,973</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, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012				Total Prior Year As of 9/30/11
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
Interest	\$ 150	150	140	(10)	160
Miscellaneous	50	50	10	(40)	
Total Revenues	<u>\$ 200</u>	<u>200</u>	<u>150</u>	<u>(50)</u>	<u>160</u>
EXPENDITURES					
Current:					
Health And Human Services					
Training and Education	\$ 150	150	-	150	-
Professional Services	125	125	-	125	-
Foster Care	100	700	692	8	347
Clothing Allowance	50	50	-	50	1,216
Medical And Dental Service	75	75	-	75	-
Miscellaneous	50	50	-	50	-
Awareness And Activities	1,700	1,100	237	863	250
Total Expenditures	<u>\$ 2,250</u>	<u>2,250</u>	<u>929</u>	<u>1,321</u>	<u>1,813</u>
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	<u>\$ (2,050)</u>	<u>(2,050)</u>	<u>(779)</u>	<u>1,271</u>	<u>(1,653)</u>
Fund Balances - Beginning			<u>120,885</u>		<u>122,538</u>
Fund Balances - Ending			<u>\$ 120,106</u>		<u>120,885</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, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/11
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Interest					
Commissary Commission	\$ 20,000	20,000	32,232	12,232	30,274
Total Revenues	<u>\$ 20,000</u>	<u>20,000</u>	<u>32,232</u>	<u>12,232</u>	<u>30,274</u>
EXPENDITURES					
Current:					
Corrections And Rehabilitation					
Professional Services	\$ 500	500	-	500	-
Materials And Supplies	19,500	43,588	40,648	2,940	24,019
Total Expenditures	<u>\$ 20,000</u>	<u>44,088</u>	<u>40,648</u>	<u>3,440</u>	<u>24,019</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ -</u>	<u>(24,088)</u>	<u>(8,416)</u>	<u>15,672</u>	<u>6,255</u>
Fund Balances- Beginning			32,576		26,321
Fund Balances- Ending			<u>\$ 24,160</u>		<u>32,576</u>

Webb County, Texas
Child Abuse Prevention Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012				Total Prior Year As of 9/30/11
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
Fees	\$ 75	75	100	25	69
Total Revenues	<u>\$ 75</u>	<u>75</u>	<u>100</u>	<u>25</u>	<u>69</u>
EXPENDITURES					
Current:					
Justice System					
Awareness And Activities	\$ 300	300	-	300	-
Total Expenditures	<u>\$ 300</u>	<u>300</u>	<u>-</u>	<u>300</u>	<u>-</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (225)</u>	<u>(225)</u>	100	<u>325</u>	69
Fund Balances- Beginning			300		231
Fund Balances- Ending			<u>\$ 400</u>		<u>300</u>

Webb County, Texas
Court Initiated Guardianship
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2012 with Comparative Figures
for Year Ended September 30, 2011

	2012			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/11
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees for Service	\$ 3,900	3,900	3,860	(40)	4,360
Total Revenues	<u>\$ 3,900</u>	<u>3,900</u>	<u>3,860</u>	<u>(40)</u>	<u>4,360</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>\$ 3,900</u>	<u>3,900</u>	3,860	<u>(40)</u>	4,360
Fund Balances- Beginning			14,880		10,520
Fund Balances- Ending			<u>\$ 18,740</u>		<u>14,880</u>

GOVERNMENTAL FUNDS
Non-Major Capital Projects Funds

WEBB COUNTY FUNDS

NON MAJOR FUNDS

INTEREST INCOME, SERIES 2001

Funds are being generated through interest income from Certificates of Obligation, Series 2001.

CAPITAL OUTLAY, SERIES 2001

This fund is to purchase vehicles, road and bridge heavy equipment as well as computers and related accessories. This will assist Webb County in keeping pace with the growth factor but still ranks among the highest in America.

INTEREST INCOME, SERIES 2002

Funds are being generated through interest income from Certificates of Obligation, Series 2002.

JUVENILE YOUTH VILLAGE, SERIES 2002 & SERIES 2008 A

This fund is for the purchase of land acquisition and the construction of a juvenile facility to be used for detention and probation purposes and benefit of the troubled youth of our community.

The County acquired Series 2008 A for additional costs of construction and equipping the Juvenile Youth Village Justice Center.

CAPITAL OUTLAY, SERIES 2002

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs for the people that live in the colonias, particularly the senior citizens. The building will have a total of usable space of 2,100 square feet and is partially funded by a grant from the Office of Rural Community Affairs (ORCA).

CUATRO VIENTOS ROAD LOOP/B5, SERIES 2002

The funds for this project will be used for additional environmental and design work. This project will extend the existing Inner Loop from Hwy 359 Mangana Hein Road to the propose Hwy 83 in South Laredo and to the proposed International Bridge No. 5. This will allow the vast amount of traffic from the South to circumvent the interior of the City of Laredo, decreasing traffic congestion.

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

WEBB COUNTY FUNDS – continued

PARK DEVELOPMENT, SERIES 2002

This fund is to initiate the development, expansion and/or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

CAPTIAL OUTLAY, SERIES 2002

This fund is for the purchase of vehicles, road and bridge heavy equipment as well as computers and related accessories. Capital outlay funds will assist Webb County in keeping pace with the growth factor that still ranks among the highest in the Country.

INTEREST INCOME, SERIES 2003

Funds are being generated through interest income from Certificates of Obligation, Series 2003.

PARK DEVELOPMENT, SERIES 2003

This fund is to initiate the development, expansion and/or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

TEXMEX PURCHASE, SERIES 2003 & SERIES 2008 A

The County has contracted to purchase the land and building (17,630st) located at 1200 Washington Street in Laredo, Texas. The property is referred to as the Tex-Mex Building because the seller is the Texas-Mexican Railway Company. The County plans to use the office space to house County departments and also contemplates building a Multi-Level Parking Facility to meet growing parking demands.

The County acquired Series 2008 A for engineering and architectural studies to repair or construct a new building on County property known as the “Tex-Mex” Building at 1202 Washington Street.

CAPITAL OUTLAY, SERIES 2003

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

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

WEBB COUTNY FUNDS - continued

ROAD AND BRIDGE IMPROVEMENTS, SERIES 2003

Funds will be accounted for paving, reconstruction and or resurfacing two Webb County roads: Espejo-Molina Road and Del Mar Boulevard; and construction and installation of 6 inch flexible base and a chemical that will provide dust control on eight county roads: Mangana Hein Road, Jennings Road, Thiesel Road, Wormser Road, Eagle Pass Road, J.C. Perez Road, El Pico Road, and Lincoln-Nicholson Road.

R.O.W. ACQUISITION, SERIES 2003

Webb County has applied with the Texas Water Development Board Economic Development Areas Program (TWDB-EDAP) for funding to provide water and wastewater services to the “Colonias”. In order to proceed with the projects to provide water and wastewater, the county must acquire the adequate Right-of-Way from approximately 150 parcels of land in the next fifteen (15) months for the installation of water and sewer lines and the construction of county roads.

SHILOH COMMUNITY CENTER, SERIES 2003

This building will be used for the development of recreational facilities through interlocal agreements with Laredo Independent School District, United Independent School District and the City of Laredo.

INTEREST INCOME, SERIES 2006

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

R.O.W. ACQUISTION IN COLONIAS, SERIES 2006

Webb County has applied with the Texas Water Development Board Economic Development Areas Program (TWDB-EDAP) for funding to provide water and wastewater services to “colonias”. The County has been successful in receiving approximately \$50,000,000 in grants for that specific purpose. In order to proceed with the projects to provide water and wastewater, the County must acquire the adequate Right-Of-Way from approximately 150 parcels of land in the next fifteen (15) months for the installation of water and sewer lines and the construction of County roads. The County will also use the funds for drainage studies.

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

WEBB COUTNY FUNDS - continued

FIRE PROTECTION EQUIPMENT, SERIES 2006

The proposed two tanker trucks will be used to fight brush fires in Webb County outside the City of Laredo's city limits. The equipment will be under the control of the City of Laredo's Fire Department to combat fires in Webb County as stipulated in the Interlocal Agreement between the city and the county.

INTERNATIONAL BRIDGE, SERIES 2006

Webb County has completed and submitted the Preliminary Engineering and the Environmental Study to the Texas Department of Transportation (TXDOT) as per their "Rules and Regulations" and has received approval of its application. The County has also submitted the Presidential Permit Application to the Federal Government for their approval. Funds are being used for obtaining the approval of the Presidential Permit from the Federal Government.

CUATRO VIENTOS ROAD, SERIES 2006

Webb County and the City of Laredo have jointly invested \$1,500,000 to complete the environmental and the preliminary engineering for the Cuatro Vientos Road. Funds are being used for the legal work involved in acquiring the right-of-way and the relocation of utilities.

CASA BLANCA DAM, SERIES 2006

The Webb County Casa Blanca Lake dam requires engineering design and repairs mandated by the Texas Commission of Environmental Quality. The dam provides recreation facilities for Webb County residents, as well as storage for 20,000 acre-foot of water which serves as an emergency supply for Webb County. The park is leased to the State of Texas Parks and Wildlife Department.

VETERANS COALITION, SERIES 2006

Webb County plans to purchase the land and building owned by a group known as the Veterans Coalition to convert it into a Veterans Museum. The museum will serve to recognize Veterans and the purchase is consistent with the County's objective to preserve historical buildings. The County Veterans Service Officer will be housed in the museum.

COURTHOUSE ANNEX, SERIES 2006

This project is for the initial Architectural, Engineering and Environmental studies required for the reconstruction and preservation of a historical building owned by Webb County.

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

WEBB COUTNY FUNDS – continued

CAPITAL OUTLAY, SERIES 2006

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

PARK DEVELOPMENT, SERIES 2006

This fund is to initiate the development of facilities including county parks, community centers plus land acquisition and the construction and or rehabilitation of parks, community centers and other buildings in Webb County, either constructed independently or through interlocal agreements with other public and or private entities.

COMMUNICATION TOWER, SERIES 2006

Webb County plans to improve its ability to react and respond to emergency situations by purchasing communication equipment that will be compatible with the State Emergency Plan.

ROAD AND BRIDGE CAPITAL OUTLAY, SERIES 2006

Growth and the need for additional services require the purchase of vehicles and heavy equipment. This will assist Webb County in keeping pace with the growth factor that still ranks among the highest in the Country and to pave approximately fifteen (15) miles of county roads per year.

PURCHASE LAND & BUILDING, SERIES 2008 A

To purchase land acquisition and/or property for an administration annex in the downtown area.

QUAD CITY BUILDING IMPROVEMENTS, SERIES 2008 A

Funds will be used for expansion, repair, and renovation of the County buildings in the Quad City area, being the Justice of the Peace/Constable Office located off Highway 359 in Bruni, Texas and the Community Center located on Farm to Market Road 649 in Mirando, Texas.

CAPITAL OUTLAY, SERIES 2008 A

This fund will be used to purchase computers, copiers, fax machines, furniture, vehicles, heavy equipment, and other equipment for the County courts, Sheriff's Department, and other various County departments.

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

WEBB COUTNY FUNDS – continued

INTEREST INCOME, SERIES 2008 A

Funds are being generated through interest income from Certificates of Obligation, Series 2008 A.

JAIL IMPROVEMENTS, SERIES 2010

Funds will be used to renovate the elevator, roof, and air conditioning system at the Webb County Jail.

FIRE & EMS EQUIPMENT, SERIES 2010

Funds will be used for acquisition of fire and emergency equipment for rural areas.

CASA BLANCA DAM IMPROVEMENTS, SERIES 2010

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

ROAD & BRIDGE EQUIPMENT, SERIES 2010

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

JJAEP CONSTRUCTION, SERIES 2010

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

BUENOS AIRES COMMUNITY CENTER, SERIES 2010

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

LA PRESA COMMUNITY CENTER PHASE II, SERIES 2010

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

CAPITAL OUTLAY, SERIES 2010

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

INTEREST INCOME, SERIES 2010

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

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

WEBB COUTNY FUNDS – continued

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.

PERMANNENT 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.

JJAEP CONSTRUCTION FUND

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

FEDERAL GRANTS

LA PRESA COLONIA FACILITY PLAN

Revenues are from the URS Group Inc. These funds are to obtain limited title search reports prepared by a title company licensed by the Texas Department of Insurance for the design of certain water and wastewater improvements.

U.S. Department of Housing and Urban Development

TEXAS DEPARTMENT OF AGRICULTURE CONTRACT R729700A ARRA

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

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

FEDERAL GRANTS – continued

TEXAS DEPARTMENT OF AGRICULTURE CONTRACT R729700B

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

TEXAS DEPARTMENT OF AGRICULTURE CONTRACT 710075

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

Federal Emergency Management Agency

HAZARD MITIGATION GRANT- FEMA – 1931 DR PA

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

U.S. Department of Energy

ENERGY EFFICIENCY AND CONSERVATION BLOCK GRANT – ARRA

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

U.S. Department of Transportation

LOOP 20 STIMULUS INITIATIVE

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

STATE GRANTS

Texas Department of Transportation

TANQUECITOS I & II BORDER COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads in colonia Tanquecitos.

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

STATE GRANTS – continued

**PENITAS WEST PAVING & STORM DRAINAGE IMPROVEMENT COLONIA
ACCESS PROGRAM 2ND CALL**

Revenues are provided by the Texas Department of Transportation. Funds shall provide paving and storm drainage improvements in the Colonia of Penitas.

**PENITAS WEST PAVING & STORM DRAINAGE IMPROVEMENT COLONIA
ACCESS PROGRAM 3RD CALL**

Revenues are provided by the Texas Department of Transportation. Funds shall provide paving and storm drainage improvements in the Colonia of Penitas.

SAN CARLOS #1 & #2 BORDER COLONIA ACCESS PROGRAM

Revenues are provided by Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repairing, or repairing of paved and unpaved roads.

OLD MILWAUKEE EAST AND WEST BORDER COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads.

**RANCHITOS 359 PAVING & DRAINAGE IMPORVEMENT COLONIA ACCESS
PROGRAM**

Revenues are provided by the Texas Department of Transportation. Funds shall provide paving and storm drainage improvements in the Ranchitos 359 East area.

**Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2012**

	<u>Interest Income, Series 2001</u>	<u>Capital Outlay, Series 2001</u>	<u>Interest Income, Series 2002</u>	<u>Juvenile Youth Village, Series 2002 & Series 2008 A</u>
ASSETS				
Cash and investments	\$ 41	\$ 1,895	\$ 533	\$ 577,816
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	-
Total assets	<u>41</u>	<u>1,895</u>	<u>533</u>	<u>577,816</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	2,816
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,816</u>
Fund balances:				
Nonspendable:				
Restricted:				
General government	41	1,895	533	-
Justice system	-	-	-	575,000
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>41</u>	<u>1,895</u>	<u>533</u>	<u>575,000</u>
Total liabilities and fund balances	<u>41</u>	<u>1,895</u>	<u>533</u>	<u>577,816</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2012**

	<u>Capital Outlay, Series 2002</u>	<u>Cuatro Vientos Road Loop/B5, Series 2002</u>	<u>Park Development, Series 2002</u>	<u>Capital Outlay, Series 2002</u>
ASSETS				
Cash and investments	\$ 7,979	\$ 23,400	\$ 32,733	\$ 23,030
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	-
Total assets	<u>7,979</u>	<u>23,400</u>	<u>32,733</u>	<u>23,030</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Restricted:				
General government	7,979	-	-	23,030
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	23,400	-	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	-	32,733	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>7,979</u>	<u>23,400</u>	<u>32,733</u>	<u>23,030</u>
Total liabilities and fund balances	<u>7,979</u>	<u>23,400</u>	<u>32,733</u>	<u>23,030</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2012

	<u>Interest Income,</u> <u>Series 2003</u>	<u>Park Development,</u> <u>Series 2003</u>	<u>TexMex Purchase,</u> <u>Series 2003 &</u> <u>Series 2008 A</u>	<u>Capital Outlay,</u> <u>Series 2003</u>
ASSETS				
Cash and investments	\$ 7,945	\$ 254,529	\$ -	\$ 170,342
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	-
Total assets	<u>7,945</u>	<u>254,529</u>	<u>-</u>	<u>170,342</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other payables	-	29,686	-	-
Total liabilities	<u>-</u>	<u>29,686</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Restricted:				
General government	7,945	-	-	166,442
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	224,843	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	3,900
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>7,945</u>	<u>224,843</u>	<u>-</u>	<u>170,342</u>
Total liabilities and fund balances	<u>7,945</u>	<u>254,529</u>	<u>-</u>	<u>170,342</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2012

	<u>Road and Bridge Improvements, Series 2003</u>	<u>R.O.W. Acquisition, Series 2003</u>	<u>Shiloh Community Center, Series 2003</u>	<u>Interest Income, Series 2006</u>
ASSETS				
Cash and investments	\$ 236,143	\$ 74,057	\$ 104,264	\$ 7,574
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	689
Total assets	<u>236,143</u>	<u>74,057</u>	<u>104,264</u>	<u>8,263</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	191	-	48,636	-
Due to other funds	-	-	-	8,137
Deferred revenue	-	-	-	-
Other payables	-	-	15,234	-
Total liabilities	<u>191</u>	<u>-</u>	<u>63,870</u>	<u>8,137</u>
Fund balances:				
 Nonspendable:				
 Restricted:				
General government	-	-	-	126
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	235,952	74,057	-	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	-	40,394	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
 Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
 Assigned:				
 Unassigned:				
Total fund balances	<u>235,952</u>	<u>74,057</u>	<u>40,394</u>	<u>126</u>
Total liabilities and fund balances	<u>236,143</u>	<u>74,057</u>	<u>104,264</u>	<u>8,263</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2012**

	<u>R.O.W. Acquisition in Colonias, Series 2006</u>	<u>Fire Protection Equipment, Series 2006</u>	<u>International Railroad Bridge, Series 2006</u>	<u>Cuatro Vientos Road, Series 2006</u>
ASSETS				
Cash and investments	\$ 260,000	\$ 42,684	\$ 244,229	\$ 33,841
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	-
Total assets	<u>260,000</u>	<u>42,684</u>	<u>244,229</u>	<u>33,841</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	260,000	-	244,229	33,841
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Public safety	-	42,684	-	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>260,000</u>	<u>42,684</u>	<u>244,229</u>	<u>33,841</u>
Total liabilities and fund balances	<u>260,000</u>	<u>42,684</u>	<u>244,229</u>	<u>33,841</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2012

	<u>Casa Blanca Dam.</u> <u>Series 2006</u>	<u>Veterans Coalition.</u> <u>Series 2006</u>	<u>Court House Annex.</u> <u>Series 2006</u>	<u>Capital Outlay.</u> <u>Series 2006</u>
ASSETS				
Cash and investments	\$ 34,151	\$ 492,048	\$ 139,724	\$ 42,734
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	-
Total assets	<u>34,151</u>	<u>492,048</u>	<u>139,724</u>	<u>42,734</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	7,872
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,872</u>
Fund balances:				
Nonspendable:				
Restricted:				
General government	-	-	139,724	34,862
Justice system	-	-	-	-
Health and human services	-	492,048	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	34,151	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>34,151</u>	<u>492,048</u>	<u>139,724</u>	<u>34,862</u>
Total liabilities and fund balances	<u>34,151</u>	<u>492,048</u>	<u>139,724</u>	<u>42,734</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2012

	<u>Park Development, Series 2006</u>	<u>Communication Tower, Series 2006</u>	<u>Road & Bridge Capital Outlay, Series 2006</u>	<u>Purchase Land & Building, Series 2008 A</u>
ASSETS				
Cash and investments	\$ 94,352	\$ 6,539	\$ 1,829	\$ 12,851
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	-
Total assets	<u>94,352</u>	<u>6,539</u>	<u>1,829</u>	<u>12,851</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	6,425	-	8,179
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>6,425</u>	<u>-</u>	<u>8,179</u>
Fund balances:				
Nonspendable:				
Restricted:				
General government	-	-	-	4,672
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	1,829	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	94,352	-	-	-
Public safety	-	114	-	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>94,352</u>	<u>114</u>	<u>1,829</u>	<u>4,672</u>
Total liabilities and fund balances	<u>94,352</u>	<u>6,539</u>	<u>1,829</u>	<u>12,851</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2012

	<u>Quad City Building</u> <u>Improvements,</u> <u>Series 2008 A</u>	<u>Capital Outlay, Series</u> <u>2008 A</u>	<u>Interest</u> <u>Income, Series 2008 A</u>	<u>Jail Improvements</u> <u>Series 2010</u>
ASSETS				
Cash and investments	\$ 65,066	\$ 107,766	\$ 9,167	\$ 107,900
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	-
Total assets	<u>65,066</u>	<u>107,766</u>	<u>9,167</u>	<u>107,900</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	23,980	808	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other payables	-	-	-	51,965
Total liabilities	<u>23,980</u>	<u>808</u>	<u>-</u>	<u>51,965</u>
Fund balances:				
Nonspendable:				
Restricted:				
General government	-	106,958	9,167	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	52,935
Community and economic development	41,086	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	3,000
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>41,086</u>	<u>106,958</u>	<u>9,167</u>	<u>55,935</u>
Total liabilities and fund balances	<u>65,066</u>	<u>107,766</u>	<u>9,167</u>	<u>107,900</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2012**

	<u>Fire & EMS Equipment Series 2010</u>	<u>Casa Blanca Dam Improvements, Series 2010</u>	<u>Road & Bridge Equipment Series 2010</u>	<u>JJAEP Construction Series 2010</u>
ASSETS				
Cash and investments	\$ 266,827	\$ 70,035	\$ 1,098	\$ 37,500
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	-
Total assets	<u>266,827</u>	<u>70,035</u>	<u>1,098</u>	<u>37,500</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	596	52,350	-	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other payables	-	-	-	37,500
Total liabilities	<u>596</u>	<u>52,350</u>	<u>-</u>	<u>37,500</u>
Fund balances:				
Nonspendable:				
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	1,098	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	17,685	-	-
Public safety	266,231	-	-	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>266,231</u>	<u>17,685</u>	<u>1,098</u>	<u>-</u>
Total liabilities and fund balances	<u>266,827</u>	<u>70,035</u>	<u>1,098</u>	<u>37,500</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2012

	<u>Buenos Aires</u> <u>Community Center</u> <u>Series 2010</u>	<u>La Presa</u> <u>Community Center</u> <u>Phase II Series 2010</u>	<u>Capital Outlay</u> <u>Series 2010</u>	<u>Interest Income</u> <u>Series 2010</u>
ASSETS				
Cash and investments	\$ 300,000	\$ 150,000	\$ 476,475	\$ 16,803
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	-
Total assets	<u>300,000</u>	<u>150,000</u>	<u>476,475</u>	<u>16,803</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	48,636	-	3,114	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>48,636</u>	<u>-</u>	<u>3,114</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Restricted:				
General government	-	-	473,361	16,803
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	251,364	150,000	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>251,364</u>	<u>150,000</u>	<u>473,361</u>	<u>16,803</u>
Total liabilities and fund balances	<u>300,000</u>	<u>150,000</u>	<u>476,475</u>	<u>16,803</u>

Continued

Webb County, Texas
 Balance Sheet
 Nonmajor Capital Projects Funds
 September 30, 2012

	<u>Capital Outlay Fund</u>	<u>Permanent Improvement Fund</u>	<u>Building Maintenance and Construction 2007/2008</u>	<u>Library Construction Fund</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ 421,008	\$ -
Due from other funds	473,082	762,795	5,997	165,800
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	-
Total assets	<u>473,082</u>	<u>762,795</u>	<u>427,005</u>	<u>165,800</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	245,237	196,900	18,770	-
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>245,237</u>	<u>196,900</u>	<u>18,770</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	89,308	531,872	408,235	165,800
Other purposes	138,537	34,023	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>227,845</u>	<u>565,895</u>	<u>408,235</u>	<u>165,800</u>
Total liabilities and fund balances	<u>473,082</u>	<u>762,795</u>	<u>427,005</u>	<u>165,800</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2012

	<u>JJAEP Construction</u> <u>Fund</u>	<u>La Presa Colonia</u> <u>Facility Plan</u>	<u>TDA - ARRA Contract</u> <u>R729700A</u>	<u>TDA - Contract</u> <u>R729700B</u>
ASSETS				
Cash and investments	\$ 48,398	\$ -	\$ -	\$ -
Due from other funds	-	20,000	21,340	-
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	-
Total assets	<u>48,398</u>	<u>20,000</u>	<u>21,340</u>	<u>-</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	21,340	-
Deferred revenue	-	-	-	-
Other payables	33,999	-	-	-
Total liabilities	<u>33,999</u>	<u>-</u>	<u>21,340</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	20,000	-	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	14,399	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>14,399</u>	<u>20,000</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>48,398</u>	<u>20,000</u>	<u>21,340</u>	<u>-</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2012

	<u>TDA 710075</u>			<u>Loop 20 Stimulus</u>
	<u>Mirando Sewer</u>	<u>FEMA-1931 DRPA</u>	<u>SECO ARRA #CS0348</u>	<u>Initiative</u>
	<u>Improvements</u>			
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	67,789	-	-
Receivable from other governments	10,838	32,345	-	1,612,777
Other receivables, net	-	-	-	-
Total assets	<u>10,838</u>	<u>100,134</u>	<u>-</u>	<u>1,612,777</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	56,250	-	322,148
Due to other funds	10,838	-	-	1,290,629
Deferred revenue	-	11,539	-	-
Other payables	-	32,345	-	-
Total liabilities	<u>10,838</u>	<u>100,134</u>	<u>-</u>	<u>1,612,777</u>
Fund balances:				
Nonspendable:				
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>10,838</u>	<u>100,134</u>	<u>-</u>	<u>1,612,777</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2012

	<u>BCAP Tanguецitos</u>	<u>BCAP Penitas Project - 2nd Call</u>	<u>BCAP Penitas Project - 3rd Call</u>	<u>BCAP San Carlos I & II</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	-	-
Receivable from other governments	824,733	13,026	987,205	-
Other receivables, net	-	-	-	-
Total assets	<u>824,733</u>	<u>13,026</u>	<u>987,205</u>	<u>-</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	225,540	2,580	120,428	-
Due to other funds	599,193	10,446	866,777	-
Deferred revenue	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>824,733</u>	<u>13,026</u>	<u>987,205</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Infrastructure & environmental services	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>824,733</u>	<u>13,026</u>	<u>987,205</u>	<u>-</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2012

	<u>BCAP Old Milwaukee</u>	<u>BCAP Ranchitos 359</u>	<u>Total-Nonmajor Capital Projects Funds</u>
ASSETS			
Cash and investments	\$ -	\$ -	\$ 5,005,306
Due from other funds	-	-	1,516,803
Receivable from other governments	-	-	3,480,924
Other receivables, net	-	-	689
Total assets	-	-	10,003,722
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	-	-	1,391,456
Due to other funds	-	-	2,807,360
Deferred revenue	-	-	11,539
Other payables	-	-	200,729
Total liabilities	-	-	4,411,084
 Fund balances:			
Nonspendable:			
Restricted:			
General government	-	-	993,538
Justice system	-	-	575,000
Health and human services	-	-	492,048
Infrastructure & environmental services	-	-	894,406
Correctional and rehabilitation	-	-	52,935
Community and economic development	-	-	886,608
Public safety	-	-	309,029
Other purposes	-	-	6,900
Committed:			
Infrastructure & environmental services	-	-	1,209,614
Other purposes	-	-	172,560
Assigned:			
Unassigned:	-	-	-
Total fund balances	-	-	5,592,638
Total liabilities and fund balances	-	-	10,003,722

Concluded

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2012

	<u>Interest Income,</u> <u>Series 2001</u>	<u>Capital Outlay,</u> <u>Series 2001</u>	<u>Interest Income,</u> <u>Series 2002</u>	<u>Juvenile Youth</u> <u>Village, Series 2002</u> <u>& Series 2008 A</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	4	-	107	-
Miscellaneous	-	-	-	-
Total revenues	<u>4</u>	<u>-</u>	<u>107</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	2,008	-	-
Public safety	-	-	-	-
Justice system	-	-	-	18,436
Infrastructure and environmental services	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>2,008</u>	<u>-</u>	<u>18,436</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4</u>	<u>(2,008)</u>	<u>107</u>	<u>(18,436)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	575,000
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>575,000</u>
Net change in fund balances	<u>4</u>	<u>(2,008)</u>	<u>107</u>	<u>556,564</u>
Fund balances - beginning, restated	<u>37</u>	<u>3,903</u>	<u>426</u>	<u>18,436</u>
Fund balances - ending	<u>\$ 41</u>	<u>\$ 1,895</u>	<u>\$ 533</u>	<u>\$ 575,000</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2012

	<u>Capital Outlay, Series 2002</u>	<u>Cuatro Vientos Road Loop/B5, Series 2002</u>	<u>Park Development, Series 2002</u>	<u>Capital Outlay, Series 2002</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	12,092
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,092</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,092)</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>-</u>	<u>-</u>	<u>(12,092)</u>
Fund balances - beginning, restated	<u>7,979</u>	<u>23,400</u>	<u>32,733</u>	<u>35,122</u>
Fund balances,- ending	<u>\$ 7,979</u>	<u>\$ 23,400</u>	<u>\$ 32,733</u>	<u>\$ 23,030</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2012

	<u>Interest Income.</u> <u>Series 2003</u>	<u>Park Development.</u> <u>Series 2003</u>	<u>TexMex Purchase.</u> <u>Series 2003 &</u> <u>Series 2008 A</u>	<u>Capital Outlay.</u> <u>Series 2003</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	3,110	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>3,110</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Capital outlay	-	177,657	100,067	8,800
Total Expenditures	<u>-</u>	<u>177,657</u>	<u>100,067</u>	<u>8,800</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,110</u>	<u>(177,657)</u>	<u>(100,067)</u>	<u>(8,800)</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>3,110</u>	<u>(177,657)</u>	<u>(100,067)</u>	<u>(8,800)</u>
Fund balances - beginning, restated	<u>4,835</u>	<u>402,500</u>	<u>100,067</u>	<u>179,142</u>
Fund balances - ending	<u>\$ 7,945</u>	<u>\$ 224,843</u>	<u>\$ -</u>	<u>\$ 170,342</u>

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Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2012

	<u>Road and Bridge</u> <u>Improvements,</u> <u>Series 2003</u>	<u>R.O.W. Acquisition,</u> <u>Series 2003</u>	<u>Shiloh Community</u> <u>Center, Series 2003</u>	<u>Interest Income,</u> <u>Series 2006</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	5,716
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,716</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	400	-	-
Infrastructure and environmental services	191	-	-	-
Capital outlay	-	-	155,198	-
Total Expenditures	<u>191</u>	<u>400</u>	<u>155,198</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(191)</u>	<u>(400)</u>	<u>(155,198)</u>	<u>5,716</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	(12,337)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,337)</u>
Net change in fund balances	<u>(191)</u>	<u>(400)</u>	<u>(155,198)</u>	<u>(6,621)</u>
Fund balances - beginning, restated	<u>236,143</u>	<u>74,457</u>	<u>195,592</u>	<u>6,747</u>
Fund balances - ending	<u>\$ 235,952</u>	<u>\$ 74,057</u>	<u>\$ 40,394</u>	<u>\$ 126</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2012

	<u>R.O.W. Acquisition in</u> <u>Colonias, Series 2006</u>	<u>Fire Protection</u> <u>Equipment, Series</u> <u>2006</u>	<u>International Railroad</u> <u>Bridge, Series 2006</u>	<u>Cuatro Vientos</u> <u>Road, Series 2006</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Capital outlay	-	-	-	20,736
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,736</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,736)</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>-</u>	<u>-</u>	<u>(20,736)</u>
Fund balances - beginning, restated	260,000	42,684	244,229	54,577
Fund balances - ending	<u>\$ 260,000</u>	<u>\$ 42,684</u>	<u>\$ 244,229</u>	<u>\$ 33,841</u>

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Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2012

	<u>Casa Blanca Dam.</u> <u>Series 2006</u>	<u>Veterans</u> <u>Coalition, Series</u> <u>2006</u>	<u>Court House Annex.</u> <u>Series 2006</u>	<u>Capital Outlay.</u> <u>Series 2006</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	7,872
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Capital outlay	73,335	-	-	-
Total Expenditures	<u>73,335</u>	<u>-</u>	<u>-</u>	<u>7,872</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(73,335)</u>	<u>-</u>	<u>-</u>	<u>(7,872)</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>(73,335)</u>	<u>-</u>	<u>-</u>	<u>(7,872)</u>
Fund balances - beginning, restated	<u>107,486</u>	<u>492,048</u>	<u>139,724</u>	<u>42,734</u>
Fund balances - ending	<u>\$ 34,151</u>	<u>\$ 492,048</u>	<u>\$ 139,724</u>	<u>\$ 34,862</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2012

	<u>Park Development, Series 2006</u>	<u>Communication Tower, Series 2006</u>	<u>Road & Bridge Capital Outlay, Series 2006</u>	<u>Purchase Land & Building, Series 2008 A</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	8,179
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	44,969	-	-
Capital outlay	19,014	-	-	-
Total Expenditures	<u>19,014</u>	<u>44,969</u>	<u>-</u>	<u>8,179</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(19,014)</u>	<u>(44,969)</u>	<u>-</u>	<u>(8,179)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	12,337	-	-	-
Transfers out	-	-	-	(575,000)
Total other financing sources and (uses)	<u>12,337</u>	<u>-</u>	<u>-</u>	<u>(575,000)</u>
Net change in fund balances	<u>(6,677)</u>	<u>(44,969)</u>	<u>-</u>	<u>(583,179)</u>
Fund balances - beginning, restated	<u>101,029</u>	<u>45,083</u>	<u>1,829</u>	<u>587,851</u>
Fund balances - ending	<u>\$ 94,352</u>	<u>\$ 114</u>	<u>\$ 1,829</u>	<u>\$ 4,672</u>

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Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2012

	<u>Quad City Building</u> <u>Improvements,</u> <u>Series 2008 A</u>	<u>Capital</u> <u>Outlay, Series 2008</u> <u>A</u>	<u>Interest</u> <u>Income, Series 2008 A</u>	<u>Jail Improvements</u> <u>Series 2010</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	2,768	-
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>2,768</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	13,692	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Capital outlay	112,555	18,620	-	702,722
Total Expenditures	<u>112,555</u>	<u>32,312</u>	<u>-</u>	<u>702,722</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(112,555)</u>	<u>(32,312)</u>	<u>2,768</u>	<u>(702,722)</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>(112,555)</u>	<u>(32,312)</u>	<u>2,768</u>	<u>(702,722)</u>
Fund balances - beginning, restated	<u>153,641</u>	<u>139,270</u>	<u>6,399</u>	<u>758,657</u>
Fund balances - ending	<u>\$ 41,086</u>	<u>\$ 106,958</u>	<u>\$ 9,167</u>	<u>\$ 55,935</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2012

	<u>Fire & EMS Equipment</u> <u>Series 2010</u>	<u>Casa Blanca Dam</u> <u>Improvements,</u> <u>Series 2010</u>	<u>Road & Bridge</u> <u>Equipment Series</u> <u>2010</u>	<u>JJAEP Construction</u> <u>Series 2010</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	25,201	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	19,922	-
Capital outlay	-	982,315	-	750,000
Total Expenditures	<u>25,201</u>	<u>982,315</u>	<u>19,922</u>	<u>750,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(25,201)</u>	<u>(982,315)</u>	<u>(19,922)</u>	<u>(750,000)</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>(25,201)</u>	<u>(982,315)</u>	<u>(19,922)</u>	<u>(750,000)</u>
Fund balances - beginning, restated	<u>291,432</u>	<u>1,000,000</u>	<u>21,020</u>	<u>750,000</u>
Fund balances - ending	<u>\$ 266,231</u>	<u>\$ 17,685</u>	<u>\$ 1,098</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2012

	<u>Buenos Aires</u> <u>Community Center</u> <u>Series 2010</u>	<u>La Presa</u> <u>Community Center</u> <u>Phase II Series 2010</u>	<u>Capital Outlay</u> <u>Series 2010</u>	<u>Interest Income</u> <u>Series 2010</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	9,008
Miscellaneous	321,458	-	-	-
Total revenues	<u>321,458</u>	<u>-</u>	<u>-</u>	<u>9,008</u>
EXPENDITURES				
Current:				
General government	-	-	23,969	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Capital outlay	294,453	-	149,402	-
Total Expenditures	<u>294,453</u>	<u>-</u>	<u>173,371</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>27,005</u>	<u>-</u>	<u>(173,371)</u>	<u>9,008</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>27,005</u>	<u>-</u>	<u>(173,371)</u>	<u>9,008</u>
Fund balances - beginning, restated	<u>224,359</u>	<u>150,000</u>	<u>646,732</u>	<u>7,795</u>
Fund balances - ending	<u>\$ 251,364</u>	<u>\$ 150,000</u>	<u>\$ 473,361</u>	<u>\$ 16,803</u>

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Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2012

	<u>Capital Outlay Fund</u>	<u>Permanent Improvement Fund</u>	<u>Building Maintenance and Construction 2007/2008</u>	<u>Library Construction Fund</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	585	-
Miscellaneous	-	78,950	-	-
Total revenues	<u>-</u>	<u>78,950</u>	<u>585</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	120,394	304,177	60,882	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Capital outlay	229,492	367,868	383,626	-
Total Expenditures	<u>349,886</u>	<u>672,045</u>	<u>444,508</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(349,886)</u>	<u>(593,095)</u>	<u>(443,923)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	577,731	1,493,990	-	-
Transfers out	-	(335,000)	(1,150)	-
Total other financing sources and (uses)	<u>577,731</u>	<u>1,158,990</u>	<u>(1,150)</u>	<u>-</u>
Net change in fund balances	<u>227,845</u>	<u>565,895</u>	<u>(445,073)</u>	<u>-</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>853,308</u>	<u>165,800</u>
Fund balances - ending	<u>\$ 227,845</u>	<u>\$ 565,895</u>	<u>\$ 408,235</u>	<u>\$ 165,800</u>

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Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2012

	<u>JJAEP Construction</u> <u>Fund</u>	<u>La Presa Colonia</u> <u>Facility Plan</u>	<u>TDA - ARRA Contract</u> <u>R729700A</u>	<u>TDA - Contract</u> <u>R729700B</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 927	\$ 76
Investment earnings	185	-	-	-
Miscellaneous	-	-	3,940	-
Total revenues	<u>185</u>	<u>-</u>	<u>4,867</u>	<u>76</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Capital outlay	563,332	-	4,867	76
Total Expenditures	<u>563,332</u>	<u>-</u>	<u>4,867</u>	<u>76</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(563,147)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(563,147)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, restated	<u>577,546</u>	<u>20,000</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ 14,399</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ -</u>

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Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2012

	<u>TDA 710075</u> <u>Mirando Sewer</u> <u>Improvements</u>	<u>FEMA-1931 DRPA</u>	<u>SECO ARRA</u> <u>#CS0348</u>	<u>Loop 20 Stimulus</u> <u>Initiative</u>
REVENUES				
Intergovernmental	\$ 13,925	\$ 446,743	\$ 11,096	\$ 2,269,791
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>13,925</u>	<u>446,743</u>	<u>11,096</u>	<u>2,269,791</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	4,584	-	-	-
Capital outlay	9,341	446,743	11,096	2,269,791
Total Expenditures	<u>13,925</u>	<u>446,743</u>	<u>11,096</u>	<u>2,269,791</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<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>

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Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2012

	<u>BCAP Tanquecitos</u>	<u>BCAP Penitas Project - 2nd Call</u>	<u>BCAP Penitas Project - 3rd Call</u>	<u>BCAP San Carlos I & II</u>
REVENUES				
Intergovernmental	\$ 1,743,467	\$ 559,032	\$ 1,188,266	\$ 24,419
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>1,743,467</u>	<u>559,032</u>	<u>1,188,266</u>	<u>24,419</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Capital outlay	1,743,467	559,032	1,188,266	24,419
Total Expenditures	<u>1,743,467</u>	<u>559,032</u>	<u>1,188,266</u>	<u>24,419</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<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 Capital Projects Funds
For the Year Ended September 30, 2012

	<u>BCAP Old Milwaukee</u>	<u>BCAP Ranchitos 359</u>	<u>Total-Nonmajor Capital Projects Funds</u>
REVENUES			
Intergovernmental	\$ 130,759	\$ 333,521	\$ 6,722,022
Investment earnings	-	-	21,483
Miscellaneous	-	-	404,348
Total revenues	<u>130,759</u>	<u>333,521</u>	<u>7,147,853</u>
EXPENDITURES			
Current:			
General government	-	-	553,265
Public safety	-	-	25,201
Justice system	-	-	18,836
Infrastructure and environmental services	-	-	69,666
Capital outlay	130,759	333,521	11,830,570
Total Expenditures	<u>130,759</u>	<u>333,521</u>	<u>12,497,538</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(5,349,685)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	2,659,058
Transfers out	-	-	(923,487)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>1,735,571</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>(3,614,114)</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>9,206,752</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,592,638</u>

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NON-MAJOR GOVERNMENTAL FUNDS
Debt Service Fund

WEBB COUNTY, TEXAS DEBT SERVICE

This fund is used to account for the payment of principal and interest on general long-term debt. Financing is provided by ad valorem taxes and County's Water Utility Enterprise Fund.

**Webb County, Texas
Debt Service Fund
Balance Sheet
Nonmajor Governmental Funds
September 30, 2012**

	2012
ASSETS	
Current:	
Cash And Cash Equivalents	\$ 2,166,252
Delinquent Taxes Receivable	1,059,630
Less Allowance For Estimated Uncollectible Taxes	(187,167)
Net Taxes Receivable	872,463
Due From Other Funds	687
Other Receivables, net	1,461
Total Current Assets	3,040,863
Total Assets	\$ 3,040,863
 LIABILITIES AND FUND BALANCES	
Current Liabilities:	
Due To Other Funds	\$ 3
Deferred Revenue	821,633
Total Current Liabilities	821,636
Total Liabilities	\$ 821,636
Fund balances:	
Restricted:	
Debt service	\$ 2,219,227
Total fund balances	2,219,227
Total liabilities and fund balances	\$ 3,040,863

**Webb County, Texas
Debt Service Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended September 30, 2012 with Comparative Figures
For the Year Ended September 30, 2011**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/11
	Original	Final			
REVENUES					
Property Taxes	\$ 5,930,880	5,930,880	5,741,236	(189,644)	6,961,922
Refunds	460,000	460,000	-	(460,000)	-
Investment Earnings	10,000	10,000	16,861	6,861	142,886
Total Revenues	<u>\$ 6,400,880</u>	<u>6,400,880</u>	<u>5,758,097</u>	<u>(642,783)</u>	<u>7,104,808</u>
EXPENDITURES					
Current:					
General Government					
Issuance Costs	\$ -				269,370
Debt Service					
Certificates Of Obligation	4,374,000	4,374,000	4,079,463	294,537	4,078,476
Notes On Equipment	75,761	75,761	75,759	2	70,192
Interest And Fiscal Charges	2,808,593	2,808,593	2,629,548	179,045	2,607,955
Total Expenditures	<u>\$ 7,258,354</u>	<u>7,258,354</u>	<u>6,784,770</u>	<u>473,584</u>	<u>7,025,993</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(857,474)	(857,474)	(1,026,673)	(169,199)	78,815
Other Financing Sources (Uses):					
Long-Term Debt Issued	\$ -	-	-	-	18,398,000
Premium On Bonds Issued	-	-	-	-	1,330,621
Payments To Refunded Bond Escrow Agent	-	-	-	-	(19,454,380)
Transfers In	201,000	201,000	201,000	-	823,799
Total Other Financing Sources (Uses)	<u>\$ 201,000</u>	<u>201,000</u>	<u>201,000</u>	<u>-</u>	<u>1,098,040</u>
Net change in fund balances	<u>\$ (656,474)</u>	<u>(656,474)</u>	<u>(825,673)</u>	<u>(169,199)</u>	<u>1,176,855</u>
Fund Balances- Beginning Restated			3,044,900		1,868,045
Fund Balances- Ending			<u>\$ 2,219,227</u>		<u>3,044,900</u>



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INTERNAL SERVICE FUNDS

WEBB COUNTY EMPLOYEES' HEALTH BENEFITS

An internal service fund used to account for Webb County employees' medical and dental premiums and payments.

WORKER'S COMPENSATION RESERVE FUND

An internal service fund used to account for Webb County's self insurance of workmen's compensation premiums and payments.

EMPLOYEES RETIREE OPEB FUND

The County established in January 2003 an Employees Retiree OPEB Fund (Other Post Employment Benefits) for retiree's health insurance. With the inception of GASB No. 45 the County has implemented the accounting and reporting requirements with actuarial study conducted every two years.

Webb County, Texas
Combining Statement of Net Assets
Internal Service Funds
September 30, 2012

	<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	\$ 1,070	\$ 2,584,701	\$ 2,150,989	\$ 4,736,760
Due from other funds	1,668,821	-	389,613	2,058,434
Other receivables	-	66	-	66
Total current assets	<u>1,669,891</u>	<u>2,584,767</u>	<u>2,540,602</u>	<u>6,795,260</u>
Non-current assets:				
Capital Assets:				
Equipment and Furniture	60,128	23,940	-	84,068
Less Accumulated depreciation	<u>(60,128)</u>	<u>(23,940)</u>	<u>-</u>	<u>(84,068)</u>
Total non-current assets	-	-	-	-
Total assets	<u><u>1,669,891</u></u>	<u><u>2,584,767</u></u>	<u><u>2,540,602</u></u>	<u><u>6,795,260</u></u>
LIABILITIES				
Current Liabilities:				
Claims payable	1,003,284	101,757	172,901	1,277,942
Due to other funds	61,043	1,078,461	45,509	1,185,013
Claims and judgments	605,564	272,893	-	878,457
Total current liabilities	<u>1,669,891</u>	<u>1,453,111</u>	<u>218,410</u>	<u>3,341,412</u>
Non-current liabilities:				
Claims and judgments	-	330,670	-	330,670
OPEB liability	-	-	2,322,192	2,322,192
Total non-current liabilities	<u>-</u>	<u>330,670</u>	<u>2,322,192</u>	<u>2,652,862</u>
Total liabilities	<u><u>1,669,891</u></u>	<u><u>1,783,781</u></u>	<u><u>2,540,602</u></u>	<u><u>5,994,274</u></u>
NET ASSETS				
Unrestricted	-	800,986	-	800,986
Total net assets	<u><u>\$ -</u></u>	<u><u>\$ 800,986</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 800,986</u></u>

Webb County, Texas
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended September 30, 2012

	<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	\$ 9,452,469	\$ 2,682,324	\$ 141,791	\$ 12,276,584
Total operating revenues	<u>9,452,469</u>	<u>2,682,324</u>	<u>141,791</u>	<u>12,276,584</u>
OPERATING EXPENSES				
Contractual services	56,173	13,220	-	69,393
Insurance claims and expenses	11,624,779	920,258	755,631	13,300,668
OPEB costs	-	-	378,491	378,491
Total operating expenses	<u>11,680,952</u>	<u>933,478</u>	<u>1,134,122</u>	<u>13,748,552</u>
Operating income (loss)	<u>(2,228,483)</u>	<u>1,748,846</u>	<u>(992,331)</u>	<u>(1,471,968)</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest and investment revenue	5,170	18,351	6,218	29,739
Total non-operating revenue (expenses)	<u>5,170</u>	<u>18,351</u>	<u>6,218</u>	<u>29,739</u>
Income (loss) before contributions and transfers	(2,223,313)	1,767,197	(986,113)	(1,442,229)
Transfers in	2,223,313	-	986,113	3,209,426
Transfers out	-	(2,209,426)	-	(2,209,426)
Change in net assets	-	(442,229)	-	(442,229)
Total net assets - beginning	-	1,243,215	-	1,243,215
Total net assets - ending	<u>\$ -</u>	<u>\$ 800,986</u>	<u>\$ -</u>	<u>\$ 800,986</u>

Webb County, Texas
Internal Service Funds
Combining Statement of Cash Flows
Year Ended September 30, 2012

	Webb County Employees Health Benefits	Webb County Worker's Compensation Reserve Fund	Employees Retiree OPEB Fund	Total 2012
CASH FLOWS FROM OPERATING ACTIVITIES				
Premiums from participants	\$ 9,452,469	2,682,584	141,791	12,276,844
Payments to vendors, suppliers	(56,172)	(13,220)	-	(69,392)
Payments to insurance administrators	(1,323,730)	(28,662)	(121,870)	(1,474,262)
Claims Paid	(10,558,118)	(1,168,548)	(708,893)	(12,435,559)
Net cash provided (used) by operating activities	<u>(2,485,551)</u>	<u>1,472,154</u>	<u>(688,972)</u>	<u>(1,702,369)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers In	2,223,313	-	986,113	3,209,426
Transfers Out	-	(2,209,426)	-	(2,209,426)
Net cash provided (used) by non capital financing activities	<u>2,223,313</u>	<u>(2,209,426)</u>	<u>986,113</u>	<u>1,000,000</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	5,170	18,351	6,218	29,739
Net cash provided (used) by investing activities	<u>5,170</u>	<u>18,351</u>	<u>6,218</u>	<u>29,739</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>(257,068)</u>	<u>(718,921)</u>	<u>303,359</u>	<u>(672,630)</u>
Cash and pooled investments, beginning of year	258,138	3,303,622	1,847,630	5,409,390
Cash and pooled investments, end of year	<u>\$ 1,070</u>	<u>2,584,701</u>	<u>2,150,989</u>	<u>4,736,760</u>
Reconciliation of operating income to net cash provided (used) by operations:				
Operating income	\$ (2,228,483)	1,748,846	(992,331)	(1,471,968)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense				
(Increase) Decrease in Due from Other Funds	738,706	1,100,957	(216,566)	1,623,097
(Increase) Decrease in Accounts Receivable	-	260	-	260
Increase (Decrease) in Claims Payable	-	29,875	152,940	182,815
Increase (Decrease) in Accrued Liabilities	90,236	-	-	90,236
Increase (Decrease) in Due to Other Funds	(974,170)	(1,453,585)	(11,506)	(2,439,261)
Increase (Decrease) in Short-Term Risk Liability	(111,840)	(135,872)	-	(247,712)
Increase (Decrease) in Long-Term Risk Liability	-	181,673	-	181,673
Increase (Decrease) in Long Term OPEB Liability	-	-	378,491	378,491
Total adjustments	<u>(257,068)</u>	<u>(276,692)</u>	<u>303,359</u>	<u>(230,401)</u>
Net cash provided (used) by operating activities	<u>\$ (2,485,551)</u>	<u>1,472,154</u>	<u>(688,972)</u>	<u>(1,702,369)</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 account for monies held in trust for these elected officials.

The County Clerk Fund account for monies held in trust for these elected officials.

The District Attorney Hot Check Processing Fund accounts for monies collected on behalf of various payees.

The District Attorney's Pool Forfeiture Fund accounts for all of Webb County's forfeitures and are subsequently awarded to other governmental units for law enforcement activities.

The County Sheriff Inmate Trust Fund accounts for inmates' monies.

The Cash Bond Funds account for monies for individuals released on cash bonds.

The Tax Assessor-Collector Fund accounts for collection and payment of monies for other taxing entities within the County.

The Unclaimed Money Fund accounts for unclaimed funds with a value of less than \$100 sent to the Webb County Treasurer.

Webb County, Texas
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2012

Private Purpose Trust Funds

	<u>Permanent School</u>		<u>Available School</u>		<u>Total</u>
	<u>Fund</u>				
ASSETS					
Cash and investments	\$ -	\$	1,007,505	\$	1,007,505
Other receivables	2,300,054		17		2,300,071
Total assets	<u>2,300,054</u>		<u>1,007,522</u>		<u>3,307,576</u>
LIABILITIES					
Accounts payable	1,218,965		1,007,522		2,226,487
Refunds payable and others	81,089		-		81,089
Total liabilities	<u>1,300,054</u>		<u>1,007,522</u>		<u>2,307,576</u>
NET ASSETS					
Held in trust for benefits and other purposes	<u>\$ 1,000,000</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>1,000,000</u>

Webb County, Texas
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended September 30, 2012

Private Purpose Trust Funds			
	<u>Permanent School</u>	<u>Available School</u>	<u>Total</u>
	<u>Fund</u>		
ADDITIONS			
Interest	-	7,501	7,501
Total net investment earnings	-	7,501	7,501
Other Additions:			
Grazing lease and royalties	1,029,243	134,181	1,163,424
Transfers in	626	-	626
Total additions	1,029,869	141,682	1,171,551
DEDUCTIONS			
Education	1,228,517	142,324	1,370,841
Transfers out	-	626	626
Total deductions	1,228,517	142,950	1,371,467
Change in net assets	(198,648)	(1,268)	(199,916)
Net assets - beginning	1,198,648	1,268	1,199,916
Net assets - ending	\$ 1,000,000	\$ -	\$ 1,000,000

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2012

	<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	\$ 6,324,655	\$ 1,977,749	\$ 49,853	\$ 1,428,160	\$ 102,725
Other receivables	594	-	2,548	-	19,633
Total assets	<u>6,325,249</u>	<u>1,977,749</u>	<u>52,401</u>	<u>1,428,160</u>	<u>122,358</u>
LIABILITIES					
Accounts payable	-	-	2,378	-	-
Due to other governments	-	-	-	-	-
Refunds payable and others	6,325,249	1,977,749	50,023	1,428,160	122,358
Total liabilities	<u>6,325,249</u>	<u>1,977,749</u>	<u>52,401</u>	<u>1,428,160</u>	<u>122,358</u>

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2012

	<u>Cash Bonds Agency</u>	<u>Tax Assessor Collector Agency</u>	<u>Unclaimed Money Fund</u>	<u>Agency Funds</u>
ASSETS				
Cash and investments	\$ 335,017	\$ 4,171,822	\$ -	\$ 14,389,981
Other receivables	536,999	-	5,711	565,485
Total assets	<u>872,016</u>	<u>4,171,822</u>	<u>5,711</u>	<u>14,955,466</u>
LIABILITIES				
Accounts payable	-	95,216	-	97,594
Due to other governments	-	4,076,606	-	4,076,606
Refunds payable and others	872,016	-	5,711	10,781,266
Total liabilities	<u>872,016</u>	<u>4,171,822</u>	<u>5,711</u>	<u>14,955,466</u>

Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2012

	Balance October 1, 2011	Additions	Deductions	Balance September 30, 2012
District Clerk Fund				
ASSETS				
Cash and investments	\$ 6,154,818	8,518,402	8,348,565	6,324,655
Other receivables	594	-	-	594
Total Assets	\$ 6,155,412	8,518,402	8,348,565	6,325,249
LIABILITIES				
Refunds payable and others	\$ 6,155,412	8,518,402	8,348,565	6,325,249
Total Liabilities	\$ 6,155,412	8,518,402	8,348,565	6,325,249
County Clerk Fund				
ASSETS				
Cash and investments	\$ 2,014,082	582,927	619,260	1,977,749
Total Assets	\$ 2,014,082	582,927	619,260	1,977,749
LIABILITIES				
Refunds payable and others	\$ 2,014,082	582,927	619,260	1,977,749
Total Liabilities	\$ 2,014,082	582,927	619,260	1,977,749
D.A. Hot Check Processing				
ASSETS				
Cash and investments	\$ 53,764	256,478	260,389	49,853
Other receivables	2,481	67	-	2,548
Total Assets	\$ 56,245	256,545	260,389	52,401
LIABILITIES				
Accounts payable	\$ 2,371	8	1	2,378
Refunds payable and others	53,874	256,537	260,388	50,023
Total Liabilities	\$ 56,245	260,388	256,537	52,401
D.A. Pool Forfeiture Fund				
ASSETS				
Cash and investments	\$ 1,619,391	751,519	942,750	1,428,160
Total Assets	\$ 1,619,391	751,519	942,750	1,428,160
LIABILITIES				
Refunds payable and others	\$ 1,619,391	751,519	942,750	1,428,160
Total Liabilities	\$ 1,619,391	751,519	942,750	1,428,160

Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2012

	Balance October 1, 2011	Additions	Deductions	Balance September 30, 2012
Sheriff Inmate Trust Fund				
ASSETS				
Cash and investments	\$ 85,213	1,059,625	1,042,113	102,725
Other receivables	16,986	2,647		19,633
Total Assets	\$ 102,199	1,062,272	1,042,113	122,358
LIABILITIES				
Refunds payable and others	\$ 102,199	1,062,272	1,042,113	122,358
Total Liabilities	\$ 102,199	1,062,272	1,042,113	122,358
Cash Bonds				
ASSETS				
Cash and investments	\$ 313,796	155,721	134,500	335,017
Other receivables	536,999	-	-	536,999
Total Assets	\$ 850,795	155,721	134,500	872,016
LIABILITIES				
Refunds payable and others	\$ 850,795	155,720	134,499	872,016
Total Liabilities	\$ 850,795	155,720	134,499	872,016
Tax Assessor-Collector Fund				
ASSETS				
Cash and investments	\$ 3,825,866	125,199,181	124,853,225	4,171,822
Total Assets	\$ 3,825,866	125,199,181	124,853,225	4,171,822
LIABILITIES				
Accounts payable	\$ 74,711	101,404	80,899	95,216
Due to other governments	3,751,155	125,199,215	124,873,764	4,076,606
Total Liabilities	\$ 3,825,866	125,300,619	124,954,663	4,171,822
Unclaimed Money Fund				
ASSETS				
Other receivables	\$ 5,320	391	-	5,711
Total Assets	\$ 5,320	391	-	5,711
LIABILITIES				
Refunds payable and others	\$ 5,320	391	-	5,711
Total Liabilities	\$ 5,320	391	-	5,711
Total All Agency Funds				
ASSETS				
Cash and investments	\$ 14,066,930	136,523,853	136,200,802	14,389,981
Other receivables	562,380	3,105	-	565,485
Total Assets	\$ 14,629,310	136,526,958	136,200,802	14,955,466
LIABILITIES				
Accounts payable	\$ 77,082	101,412	80,900	97,594
Refunds payable and others	10,801,073	11,327,768	11,347,575	10,781,266
Due to other governments	3,751,155	125,199,215	124,873,764	4,076,606
Total Liabilities	\$ 14,629,310	136,628,395	136,302,239	14,955,466

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules By Source
September 30, 2012 and 2011

	2012	2011
Capital Assets:		
Land	\$ 8,962,827	8,652,228
Infrastructure and Infrastructure in Progress	112,102,772	104,309,566
Buildings	103,160,083	99,929,183
Furniture, Fixtures & Equipment	46,154,169	42,642,043
Construction In Progress	<u>3,086,119</u>	<u>3,220,800</u>
Total Capital Assets	<u>\$ 273,465,969</u>	<u>258,753,818</u>
 Investment In Capital Assets From:		
Capital Projects Grants	\$ 69,663,519	59,538,252
Capitalized Interest	1,075,926	1,075,926
Certificate of Obligations	126,092,148	122,680,251
Special Revenue Fund Revenues	13,658,770	13,631,170
Forfeitures	3,291,424	3,125,022
Federal Revenue	1,742,223	1,742,223
General Fund Revenues	7,337,405	6,356,420
Road and Bridge Fund Revenues	47,712,031	47,712,031
Trust Fund Receipts	261,500	261,500
Donated Property	<u>2,631,023</u>	<u>2,631,023</u>
Total Investment In Capital Assets	<u>\$ 273,465,969</u>	<u>258,753,818</u>

This schedule includes capital assets of internal service funds.

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2012

	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				301,858		301,858
Central Appraisal				10,184		10,184
Chiller Plant Project			37,397	238,424		275,821
Commissioners Court				308,932		308,932
Computerization Master Plan				2,209,368		2,209,368
County Auditor				195,694		195,694
County Clerks				88,885		88,885
County Judge				96,037		96,037
County Treasurer				25,029		25,029
Courthouse Annex			149,411		10,276	159,687
Elections Administrator				233,115		233,115
General Operations				220,014		220,014
Management Information System				1,273,450		1,273,450
Public Information Officer				23,123		23,123
Purchasing				132,341		132,341
R & B Garage, Car Office, Welding Shop			190,953			190,953
R & B Office, Training Rm, Gas St			158,063			158,063
R & B Rep. Station/Tower, Fence			43,898			43,898
Records Management Facility			695,196	28,644		723,839
Risk Management				125,415		125,415
Tax Assessor Collector				776,161		776,161
Tax Office Renovation			326,115			326,115
Texas Parks and Wildlife Office Building			451,373			451,373
Tex-Mex Purchase	431,622		1,136,801			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			354,751			354,751
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>22,501,181</u>	<u>7,680,796</u>	<u>10,276</u>	<u>32,792,541</u>
Justice System						
49th District Court				402,349		402,349
111th District Court				155,674		155,674
341st District court				183,700		183,700
406th District Court				78,253		78,253
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				289,094		289,094
County Clerk				161,791		161,791
County Clerk Rec Management & Preservation				6,869		6,869
County Court at Law #1				58,683		58,683
County Court at Law #2				48,463		48,463

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Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2012

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Justice System (continued)						
Delinquent Task Force				120		120
District Attorney				196,067		196,067
District Attorney Equitable Sharing				17,425		17,425
District Attorney Forfeiture Fund				176,076		176,076
District Attorney Hot Checks				3,933		3,933
District Clerk				287,703		287,703
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, PI 1 & 2			1,078,996			1,078,996
Justice of the Peace Pct 1 PI 1				37,348		37,348
Justice of the Peace Pct 1 PI 2				34,483		34,483
Justice of the Peace Pct 2 PI 1			109,934	19,449		129,383
Justice of the Peace Pct 3			33,296	16,474		49,770
Justice of the Peace Pct 4			320,455	183,585	42,293	546,333
Juvenile Justice Center			83,728	223,945		307,672
Juvenile Youth Village			13,250,774	574,952	1,512,535	15,338,262
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	985,616		20,256,989
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>33,855,480</u>	<u>4,972,437</u>	<u>1,554,828</u>	<u>41,973,415</u>
Public Safety						
911 Computerization Costs				694,295		694,295
Border Security Equipment & Tec				460,185		460,185
Chemical Dependency Treatment Facility				21,712		21,712
CJD Operation Linebacker				325,016		325,016
Constable Forfeiture Fund				28,878		28,878
Constable Pct 1				490,503		490,503
Constable Pct 2				183,866		183,866
Constable Pct 3				71,231		71,231
Constable Pct 4				265,117		265,117
County Morgue			1,048,773	128,716		1,177,491
Criminal Justice Information System - Sheriff				139,536		139,536
District Attorney Forfeiture Fund				870,033		870,033
Fire Suppression and EMS				940,237		940,237
JAG Operation Linebacker				582,269		582,269
Justice Center Security				19,307		19,307
Laredo Fire Department Interlocal Agreement				447,716		447,716

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Webb County, Texas
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September 30, 2012

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Public Safety (continued)						
Law Enforcement Administrative Building	223,817		1,416,556	106,780		1,747,153
Live Scan Electronic Arrest				57,414		57,414
Local Law Enforcement Block				88,404		88,404
Mental Health				123,553		123,553
OJP LLEBG 2000LBBX0978				136,104		136,104
OJP LLEBG 98LBVX4098				67,300		67,300
Operation Border Star				45,026		45,026
Operation Linebacker				330,846		330,846
Operation Stone garden				3,142,767		3,142,767
Performance Reward Program				520,923		520,923
Planning & Physical Dept				92,333		92,333
Radio Tower Land Purchase	36,129			155,729		191,858
South Communication Tower		646,649		149,193		795,841
Sheriff				3,113,901		3,113,901
Sheriff Forfeiture State and Federal Funds		432,553		1,532,129		1,964,681
Sheriff's Substation			224,062	35,601		259,663
Special Law Enforcement Unit				194,480		194,480
State Homeland Security				185,457		185,457
Texas Forest Brush Truck				108,000		108,000
Texas Vine				42,750		42,750
Total Public Safety	259,946	1,079,201	2,689,391	15,897,305		19,925,846
Corrections and Rehabilitation						
Adult Probation				53,536		53,536
CJAD Day Reporting Center				81,258		81,258
Community Corrections				19,193		19,193
CRTC	289,674		611,326			901,000
Jail	908,380		11,703,367	760,470		13,372,217
Jail Renovation			928,881		546,650	1,475,532
Juvenile Center Improvements			1,389,372	45,743		1,435,115
Juvenile Justice Center	175,533					175,533
Juvenile Probation				160,987		160,987
Law Enforcement Project Jail Upgrade			1,823,793	50,700		1,874,493
Restitution Center			31,309	256,618		287,927
Texas Juvenile Probation				95,045		95,045
Total Corrections and Rehabilitation	1,373,587		16,488,048	1,523,550	546,650	19,931,836
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			321,222		631,821
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
Meals on Wheels				73,129		73,129
State Legalization Impact assistance				43,054		43,054
TWC Job Retention Program				3,683		3,683
Veterans Museum	99,940				7,850	107,790

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Webb County, Texas
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	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Health and Human Services (continued)						
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	410,539		4,070,418	5,089,364	7,850	9,578,171
Community and Economic Development						
A&M Larga Vista Resource Center				99,986		99,986
Azteca Community Center			15,439			15,439
Basketball court, soccer field, & accessories			105,108			105,108
Boy Scout Camp Imp			180,344			180,344
Bruni Community Center			374,537			374,537
Carpenter Barn			38,337			38,337
Casa Blanca Golf Course Fully Depreciated 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				13,065		13,065
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	953,453	977,112
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

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Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
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September 30, 2012

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Community and Economic Development (continued)						
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
Lafayette Splash Park				28,950		28,950
Lake Casa Blanca Boat Ramp			46,190			46,190
Lake Casa Blanca Improvements			2,013,958			2,013,958
Lake Casa Blanca Swimming Pool			203,617			203,617
Larga Vista Center			317,060			317,060
Larga Vista Expansion			162,129			162,129
Larga Vista Library			157,861			157,861
Las Blancas Subdivision Plat						
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 2						
Park Development Pct 3						
Park Development Pct 4			19,084			19,084
Park Maintenance General			24,593	224,034		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 & 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

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Webb County, Texas
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September 30, 2012

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Community and Economic Development (continued)						
Self Help Nutrition Center			57,895			57,895
Self Help Tool Library			157,470			157,470
Show Barn			134,342			134,342
Sierra Vista Center				281,843		281,843
Springfield Acres				61,000		61,000
St Imp & Rio Bravo Civic 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
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	1,348,623	41,000	21,287,798	3,315,048	966,513	26,958,981
Infrastructure and Environmental Services						
Facilities and Other Improvements						
Budget & Records General				241,890		241,890
Community Development Project 703155	71,000					71,000
Community Development Project 703939				18,000		18,000
Community Development Project 714060 El Ceni	700					700
Community Development Project 716235	25,000					25,000
County Engineering				156,730		156,730
Detention Center Waterline				217,826		217,826
El Aguila Rural Transportation				298,835		298,835
Facilities/Waterlines			123,100			123,100
Fire Protection Facilities			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	2,467,563		3,155,358
Road & Bridge Motor Pool			696,840			696,840
Road Highway Acquisition	30,764					30,764

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Webb County, Texas
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	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Facilities and Other Improvements (continued)						
Road Maintenance General			793,236	3,894,497		4,687,733
St Imp & Rio Bravo Civic Cntr-Admin				999		999
Standpipe water storage tank			142,785			142,785
Vehicle & Heavy Equipment Maint-Old shop			59,800			59,800
Webb County Detention Center	250,000					250,000
Total Facilities and Other Improvements	488,035	664,235	2,267,767	7,675,669		11,095,706
Infrastructure and Environmental Services						
Water and Sewer Lines						
Facilities/Waterlines Bruni/Oilton Contract 702135		123,100				123,100
Modular Contract 717282		132,620				132,620
Sewer lines El Cenizo Contract 714060		567,306				567,306
Sewerline Construction Systems Contract 717282		86,800				86,800
Sewerline Larga Vista Subdivision Contract 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 7		154,985				154,985
FM 1472/FM 3338 EDAP Contract # 721105	7,952					7,952
Larga Vista Hwy 59 link to 359		170,506				170,506
Larga Vista Water Extension		181,604				181,604
Los Corralitos Water Improvement		18,790				18,790
Los Corralitos Water Improvements #720889		384,986				384,986
Mangana-Hein Road Contract 714899		624,856				624,856
Mirando Water Well		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

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Webb County, Texas
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	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Infrastructure (continued)						
ORCA Vela Tract Water & Sewer Service		444,777				444,777
Peñitas West Septic Tank		19,824				19,824
Rio Bravo Wastewater Treatment Plant		5,379,741				5,379,741
Rio Bravo Water Treatment Plant		9,631,078				9,631,078
Rio Bravo Waterline Replacement		1,162,558				1,162,558
Rio Bravo Waterline Replacement Phase II		1,828,744				1,828,744
Rio Bravo Waterline Replacement Repair Erosion Damage		1,067,508				1,067,508
Rio Grande Intake Pump Station & Reservoir Improvements		534,643				534,643
Road Improvements		612,952				612,952
Road Improvements Mangana-Hein Road		152,378				152,378
ROW Acq-Centenarios, Arcos, Fresnos, Nopalitos, & Mesquite		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
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 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
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	49,354,724				50,732,921

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Webb County, Texas
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	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Infrastructure in Progress						
BCAP Peñitas Project		440,877				440,877
BCAP Ranchitos 359						
BCAP San Carlos 1 & 2		275,811				275,811
BCAP Tanquecitos 1&2		202,111				202,111
Bruni Paving Design Project		47,500				47,500
Callaghan Rd.: Carrizitos Creek 10.44 mi E of IH 35		12,870				12,870
Callaghan Rd.: Carrizitos Creek 10.6 mi E of IH 35		12,870				12,870
Callaghan Rd.: Carrizitos Creek 8.6 mi E of IH 35		4,247				4,247
Cuatro Vientos Road Project						
EDA08-88-04040 Rail Bypass		294,000				294,000
Espejo Molina Road		57,903				57,903
Espejo-Gates: Canyon Creek 1.2 mi W of US 83 N		4,247				4,247
Jennings Road		110,644				110,644
La Presa Colonia Project		114,538				114,538
Lake Casa Blanca Dam Repair						
Las Tiendas Rd.: Tejones Creek & Santa Isabel Crk		17,736				17,736
Loop 20 Stimulus Project		2,766,040				2,766,040
Mines Rd.: Chupadera Creek to Ambrosia Creek		56,216				56,216
Mirando Paving Project-Storm Water Drainage		51,961				51,961
Mirando Sewer Improvements		13,785				13,785
Old Milwaukee Paving & Storm Drainage						
ORCA Vela Tract Water & Sewer Service		41,000				41,000
Puente de la Unidad International Bridge		3,486,115				3,486,115
Raices Rd. a mile N of Alamo Rd.: Jaboncillo Creek		5,457				5,457
Railroad Bridge #1		673,431				673,431
Reconstruction Raise and Repair Water & Waste Water		647,110				647,110
Road & Bridge Improvement		86,488				86,488
Self Help Tool Library						
Sewerline w/manholes-Contract 720155		78,200				78,200
South Communication Tower						
Tanquesitos/Sewer Facilities		67,965				67,965
TCDP 722205 Tanquesitos Sewer		9,978				9,978
Thiesel Road		36,634				36,634
TXDot Peñitas		10,005				10,005
TXDot Peñitas West Paving & Drainage Improvement		102,045				102,045
TXDot Peñitas 2nd call		559,032				559,032
TXDot Peñitas 3rd call		1,188,266				1,188,266
TXDot Ranchitos						
TXDot San Carlos I & II		24,419				24,419
TXDot Tanquecitos		1,841,325				1,841,325
Vaquillas Road: Agua Azul 7 mi SE of Hwy 359		5,456				5,456
Wright Road: Tejones Creek		10,296				10,296
Total Infrastructure in Progress		13,356,579				13,356,579

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2012

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
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
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 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, 2012

	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, 2012

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Caliche Roads (continued)						
Vaquillas		1,948,685				1,948,685
Webb		52,384				52,384
Webb		565,747				565,747
Welhousen Road		34,481				34,481
Wilson		869,574				869,574
Wormser Road		3,446,867				3,446,867
Total Caliche Roads		<u>27,122,498</u>				<u>27,122,498</u>
Dirt Roads						
Alamo Road		141,437				141,437
Callaghan Road		26,192				26,192
Community-Bruni		31,430				31,430
Community-Oilton City		7,858				7,858
Martinena		199,059				199,059
Pintas Adami N		178,106				178,106
Pintas Adami S		18,334				18,334
Raices Road		172,867				172,867
San Juan		62,861				62,861
Webb		10,477				10,477
Webb		57,622				57,622
Zamora		78,576				78,576
Total Dirt Roads		<u>984,819</u>				<u>984,819</u>
Dam						
Lake Casa Blanca Dam		3,883,825				3,883,825
Total Dams		<u>3,883,825</u>				<u>3,883,825</u>
Cattle Guards						
31 County Roads		71,968				71,968
Total Cattle Guards		<u>71,968</u>				<u>71,968</u>
Culverts						
34 County Roads		33,410				33,410
Total Culverts		<u>33,410</u>				<u>33,410</u>
Total Infrastructure and Environmental Services	<u>1,866,232</u>	<u>110,495,514</u>	<u>2,267,767</u>	<u>7,675,669</u>		<u>122,305,182</u>
Total Governmental Funds Capital Assets	<u>8,962,827</u>	<u>112,102,772</u>	<u>103,160,083</u>	<u>46,154,169</u>	<u>3,086,119</u>	<u>273,465,969</u>

(concluded)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2012

	Capital and Infrastructure Assets At 9/30/11	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/12
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				301,858
Central Appraisal	10,184				10,184
Chiller Plant Project	37,397	238,424			275,821
Commissioners Court	276,144	32,788			308,932
Computerization Master Plan	2,209,368				2,209,368
County Auditor	195,694				195,694
County Clerks	88,885				88,885
County Judge	96,037				96,037
County Treasurer	25,029				25,029
Courthouse Annex	159,687				159,687
Elections Administrator	233,115				233,115
General Operations	220,014				220,014
Management Information System	1,263,264	10,186			1,273,450
Public Information Officer	8,173	14,950			23,123
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	776,161				776,161
Tax Office Renovation	326,115				326,115
Texas Parks and Wildlife Office Building	451,373				451,373
Tex-Mex Purchase	1,466,873	101,550			1,568,423
Vehicle & Heavy Equipment Maintenance	6,244				6,244
Webb County Courthouse	755,524				755,524
Webb County Courthouse Mold Remediation	370,122	-15,371			354,751
Webb County Courthouse Renovation	4,331,180				4,331,180
Webb County Courthouse Re-roofing	30,806	88,398			119,204
Webb County Title & Abstract	1,360,205				1,360,205
Total General Government	32,321,616	470,925			32,792,541
Justice System					
49th District Court	402,349				402,349
111th District Court	155,674				155,674
341st District court	183,700				183,700
406th District Court	78,253				78,253
Alternative Education Program	366,556				366,556
Bail Bond Board	1,750				1,750
Camino Nuevo Road Improvement Project	487,056				487,056
CJD Domestic Violence Counsel	8,242				8,242
County Attorney	270,969	18,125			289,094
County Clerk	161,791				161,791
County Clerk Rec Management & Preservation	6,869				6,869
County Court at Law #1	58,683				58,683
County Court at Law #2	42,517	5,946			48,463

(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, 2012

	Capital and Infrastructure Assets			Reclassifications and Adjustments	Capital and Infrastructure Assets
	At 9/30/11	Additions	Deductions		At 9/30/12
Justice System (continued)					
Delinquent Task Force	120				120
District Attorney	196,067				196,067
District Attorney Equitable Sharing	17,425				17,425
District Attorney Forfeiture Fund	176,076				176,076
District Attorney Hot Checks	3,933				3,933
District Clerk	171,527	116,176			287,703
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	129,383				129,383
Justice of the Peace Pct 3	49,770				49,770
Justice of the Peace Pct 4	498,493	47,840			546,333
Juvenile Justice Center	162,206	145,467			307,672
Juvenile Youth Village	14,024,930	1,313,332			15,338,262
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	20,238,370	18,620			20,256,990
Webb County Justice Center 5th Floor Remodeling	544,464				544,464
Women's Legal Advocate	2,391				2,391
Total Justice System	40,280,308	1,693,106			41,973,415
Public Safety					
911 Computerization Costs	694,295				694,295
Border Security Equipment & Tec	460,185				460,185
Chemical Dependency Treatment Facility	21,712				21,712
CJD Operation Linebacker	325,016				325,016
Constable Forfeiture Fund	28,878				28,878
Constable Pct 1	490,503				490,503
Constable Pct 2	183,866				183,866
Constable Pct 3	71,231				71,231
Constable Pct 4	265,117				265,117
County Morgue	1,135,050	42,440			1,177,491
Criminal Justice Information System - Sheriff	139,536				139,536
District Attorney Forfeiture Fund	870,033				870,033
Fire Suppression and EMS	940,237				940,237
JAG Operation Linebacker	582,269				582,269
Justice Center Security	19,307				19,307
Laredo Fire Department Interlocal Agreement	447,716				447,716

(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, 2012

	Capital and Infrastructure Assets At 9/30/11	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/12
Public Safety (continued)					
Law Enforcement Administrative Building	1,747,153				1,747,153
Live Scan Electronic Arrest	57,414				57,414
Local Law Enforcement Block	88,404				88,404
Mental Health	123,553				123,553
OJP LLEBG 2000LBBX0978	136,104				136,104
OJP LLEBG 98LBVX4098	67,300				67,300
Operation Border Star	45,026				45,026
Operation Linebacker	330,846				330,846
Operation Stone garden	778,548	2,364,219			3,142,767
Performance Reward Program	520,923				520,923
Planning & Physical Dept	92,333				92,333
Radio Tower Land Purchase	191,858				191,858
South Communication Tower		149,193		646,649	795,841
Sheriff	3,266,876		152,976		3,113,901
Sheriff Forfeiture State and Federal Funds	1,816,405	148,276			1,964,681
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	16,728,043	2,704,128	152,976	646,649	19,925,846
Corrections and Rehabilitation					
Adult Probation	53,536				53,536
CJAD Day Reporting Center	81,258				81,258
Community Corrections	19,193				19,193
CRTC	901,000				901,000
Jail	13,372,217				13,372,217
Jail Renovation	772,810	702,722			1,475,532
Juvenile Center Improvements	1,435,115				1,435,115
Juvenile Justice Center	175,533				175,533
Juvenile Probation	160,987				160,987
Law Enforcement Project Jail Upgrade	1,874,493				1,874,493
Restitution Center	287,927				287,927
Texas Juvenile Probation	95,045				95,045
Total Corrections and Rehabilitation	19,229,114	702,722			19,931,836
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	86,092	545,730			631,821
Emergency Management Systems	2,098				2,098
Emergency Medical Service Local Project	69,250				69,250
Extension Agent	41,387				41,387
Headstart	1,141,869	60,590			1,202,459
HUD Neighborhood Initiatives	24,608				24,608
Meals on Wheels	41,704	31,425			73,129
State Legalization Impact assistance	43,054				43,054
TWC Job Retention Program	3,683				3,683
Veterans Museum	107,790				107,790

(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, 2012

	Capital and Infrastructure Assets At 9/30/11	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/12
Health and Human Services (continued)					
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	8,940,426	637,745			9,578,171
Community and Economic Development					
A&M Larga Vista Resource Center	99,986				99,986
Azteca Community Center	15,439				15,439
Basketball court, soccer field, & accessories	105,108				105,108
Boy Scout Camp Imp	180,344				180,344
Bruni Community Center	374,537				374,537
Carpenter Barn	38,337				38,337
Casa Blanca Golf Course Fully Depreciated Equipm	168,455				168,455
Closed Pavilion	199,539				199,539
Colonia Self Help Center	36,100				36,100
Coordinator Office	113,752				113,752
County Engineering Department	16,585				16,585
Economic Development	37,000				37,000
EDA Life Downs	13,065				13,065
EDA Olympic Swimming Pool	541,629				541,629
El Cenizo Computer Capaci	9,462				9,462
El Cenizo Library	4,261	8,800			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	349,804	627,308			977,112
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

(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, 2012

	Capital and Infrastructure Assets			Reclassifications and Adjustments	Capital and Infrastructure Assets
	At 9/30/11	Additions	Deductions		At 9/30/12
Community and Economic Development (continued)					
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
Lafayette Splash Park	28,950				28,950
Lake Casa Blanca Boat Ramp	46,190				46,190
Lake Casa Blanca Improvements	2,013,958				2,013,958
Lake Casa Blanca Swimming Pool	203,617				203,617
Larga Vista Center	290,000	27,060			317,060
Larga Vista Expansion	162,129				162,129
Larga Vista Library	157,861				157,861
Las Blancas Subdivision Plat	6,000			(6,000)	
LIFE Downs Admin. Building/Stage Canopy/Sale B	402,266				402,266
Little Folks	184,638				184,638
Little Palominos	229,273				229,273
Magic Corner I	60,000				60,000
Magic Corner II	60,000				60,000
Mainstage	319,517				319,517
Mirando and Oilton Park Improvements	540,387				540,387
Mirando and Oilton Parks	63,580				63,580
Mirando City Community Center	121,166	-20,564		141,867	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	747,281	19,014		353	766,648
Oilton Bruni Mirando Civic Center	575,965				575,965
Open Pavilion	199,539				199,539
Park Development Pct 2	29,102			(29,102)	
Park Development Pct 3	353			(353)	
Park Development Pct 4	19,084				19,084
Park Maintenance General	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	169,910			(6,279)	163,631
Quad City Fire Station Ph I & Renovation Ph II & III	546,634	137,677		(5,300)	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	157,186			(31,306)	125,880
Rio Bravo Community Park	549,197				549,197
Rio Bravo South Activity Center	517,288			31,306	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	978,577			6,000	984,577

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2012

	Capital and Infrastructure Assets <u>At 9/30/11</u>	<u>Additions</u>	<u>Deductions</u>	<u>Reclassifications and Adjustments</u>	Capital and Infrastructure Assets <u>At 9/30/12</u>
Community and Economic Development (continued)					
Self Help Nutrition Center	57,895				57,895
Self Help Tool Library	157,470				157,470
Show Barn	134,342				134,342
Sierra Vista Center	281,843				281,843
Springfield Acres	61,000				61,000
St Imp & Rio Bravo Civic 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
Texas A&M El Cenizo Community Center	254,855				254,855
Texas A&M Larga Vista Resource Center	475,245				475,245
Villa Alegre I	55,000				55,000
Villa Alegre II	63,000				63,000
Villa Alegre III	63,772				63,772
Villa Alegre IV	55,000				55,000
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	<u>26,058,502</u>	<u>799,294</u>		<u>101,186</u>	<u>26,958,981</u>
Infrastructure and Environmental Services					
Facilities and Other Improvements					
Budget & Records General	241,890				241,890
Community Development Project 703155	71,000				71,000
Community Development Project 703939	18,000				18,000
Community Development Project 714060 El Cenizo	700				700
Community Development Project 716235	25,000				25,000
County Engineering	156,730				156,730
Detention Center Waterline	217,826				217,826
El Aguila Rural Transportation	298,835				298,835
Facilities/Waterlines	123,100				123,100
Fire Protection Facilities	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	301,408			(101,186)	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	3,091,358	64,001			3,155,358
Road & Bridge Motor Pool	696,840				696,840
Road Highway Acquisition	30,764				30,764

(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, 2012

	Capital and Infrastructure Assets At 9/30/11	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/12
Infrastructure and Environmental Services					
Facilities and Other Improvements (continued)					
Road Maintenance General	4,687,733				4,687,733
St Imp & Rio Bravo Civic Cntr-Admin	999				999
Standpipe water storage tank	142,785				142,785
Vehicle & Heavy Equipment Maint-Old shop	59,800				59,800
Webb County Detention Center	250,000				250,000
Total Facilities and Other Improvements	11,132,891	64,001		(101,186)	11,095,706
Infrastructure and Environmental Services					
Water and Sewer Lines					
Facilities/Waterlines Bruni/Oilton Contract 702135	123,100				123,100
Modular Contract 717282	132,620				132,620
Sewer lines El Cenizo Contract 714060	567,306				567,306
Sewerline Construction Systems Contract 717282	86,800				86,800
Sewerline Larga Vista Subdivision Contract 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		20,736		258,898	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 Interloca	612,497				612,497
Flood & Drainage Facilities Rio Bravo-Contract 702	154,985				154,985
FM 1472/FM 3338 EDAP Contract # 721105	7,952				7,952
Larga Vista Hwy 59 link to 359	170,506				170,506
Larga Vista Water Extension	181,604				181,604
Los Corralitos Water Improvement	18,790				18,790
Los Corralitos Water Improvements #720889	384,986				384,986
Mangana-Hein Road Contract 714899	624,856				624,856
Mirando Water Well	198,699	385			199,084
North Communication Tower	331,902				331,902
Oilton Elevated Tank	436,062				436,062
Old Milwaukee Paving & Storm Drainage		130,759		183,225	313,985
Old Water Plant Demolition No. 11	863,978				863,978

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2012

	Capital and Infrastructure Assets			Reclassifications and Adjustments	Capital and Infrastructure Assets
	At 9/30/11	Additions	Deductions		At 9/30/12
Infrastructure and Environmental Services					
Infrastructure (continued)					
ORCA Vela Tract Water & Sewer Service	444,777				444,777
Peñitas West Septic Tank	19,824				19,824
Rio Bravo Wastewater Treatment Plant	5,379,741				5,379,741
Rio Bravo Water Treatment Plant	9,631,078				9,631,078
Rio Bravo Waterline Replacement	1,162,558				1,162,558
Rio Bravo Waterline Replacement Phase II	1,828,744				1,828,744
Rio Bravo Waterline Replacement Repair Erosion D	1,067,508				1,067,508
Rio Grande Intake Pump Station & Reservoir Improv	534,643				534,643
Road Improvements	612,952				612,952
Road Improvements Mangana-Hein Road	152,378				152,378
ROW Acq-Centenarios, Arcos, Fresnos, Nopalitos, &	73,585				73,585
ROW Acquisition	850,245				850,245
SECO solar & wind power system		11,096		46,480	57,576
Self Help Ctr Drainage Improvements-Contract 7180	96,999				96,999
St Imp & Rio Bravo Civic Center	31,462				31,462
St Imp & Rio Bravo Civic Center-Contract 707081	105,741				105,741
Storm Drainage	5,460				5,460
Storm Drainage Penitas West Contract 717831	269,962				269,962
Street Easement Acquisition-Contract 721105	520,000				520,000
Street Improvement Mirando City	268,076				268,076
Street Improvement Mirando City-Contract 700399	189,817				189,817
Street Improvement Mirando City-Contract 708319	168,835				168,835
Street Paving El Pico Road Contract 715105	288,325				288,325
Street Paving Larga Vista-Contract 703155	552,564				552,564
Street Paving-Contract 702691	141,025				141,025
Subdivision-Contract 703155	181,989				181,989
Tanquesitos I & II; Los Altos Contract 716941	440,000				440,000
Tanquesitos Sewer Facilities	510,000				510,000
TWDB Colonias Project County/City Interlocal	55,839				55,839
TWDB GO11800 EDAP Water	4,374,906				4,374,906
TWDB GO11900 CWTAP Wastewater	1,509,672				1,509,672
TXDot ARRA E. Del Mar Blvd.	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 Ranchitos 359		333,521		58,514	392,035
TXDot Rio Bravo Annex	629,735				629,735
TXDOT Rio Bravo Drainage & Paving	3,175,837				3,175,837
Upgrade Soil Roads Peñitas West Contract 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	49,689,306	496,497		547,118	50,732,921

(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, 2012

	Capital and Infrastructure Assets At 9/30/11	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/12
Infrastructure and Environmental Services					
Infrastructure in Progress					
BCAP Peñitas Project	440,877				440,877
BCAP Ranchitos 359	35,204			(35,204)	
BCAP San Carlos 1 & 2	275,811				275,811
BCAP Tanquecitos 1&2	202,111				202,111
Bruni Paving Design Project	47,500				47,500
Callaghan Rd.: Carrizitos Creek 10.44 mi E of IH 3	12,870				12,870
Callaghan Rd.: Carrizitos Creek 10.6 mi E of IH 35	12,870				12,870
Callaghan Rd.: Carrizitos Creek 8.6 mi E of IH 35	4,247				4,247
Cuatro Vientos Road Project	258,898			(258,898)	
EDA08-88-04040 Rail Bypass	294,000				294,000
Espejo Molina Road	57,903				57,903
Espejo-Gates: Canyon Creek 1.2 mi W of US 83 N	4,247				4,247
Jennings Road	110,644				110,644
La Presa Colonia Project	114,538				114,538
Lake Casa Blanca Dam Repair	305,106			(305,106)	
Las Tiendas Rd.: Tejones Creek & Santa Isabel Crk	17,736				17,736
Loop 20 Stimulus Project	496,249	2,269,791			2,766,040
Mines Rd.: Chupadera Creek to Ambrosia Creek	56,216				56,216
Mirando Paving Project-Storm Water Drainage	51,961				51,961
Mirando Sewer Improvements	4,444	9,341			13,785
Old Milwaukee Paving & Storm Drainage	183,225			(183,225)	
ORCA Vela Tract Water & Sewer Service	41,000				41,000
Puente de la Unidad International Bridge	3,486,115				3,486,115
Raices Rd. a mile N of Alamo Rd.: Jaboncillo Cree	5,457				5,457
Railroad Bridge #1	673,431				673,431
Reconstruction Raise and Repair Water & Waste Wa	200,368	446,743			647,110
Road & Bridge Improvement	86,489				86,489
Self Help Tool Library	46,480			(46,480)	
Sewerline w/manholes-Contract 720155	78,200				78,200
South Communication Tower	646,649			(646,649)	
Tanquesitos/Sewer Facilities	67,965				67,965
TCDP 722205 Tanquesitos Sewer	9,978				9,978
Thiesel Road	36,634				36,634
TXDot Peñitas	10,005				10,005
TXDot Peñitas West Paving & Drainage Improve	102,045				102,045
TXDot Peñitas 2nd call		559,032			559,032
TXDot Peñitas 3rd call		1,188,266			1,188,266
TXDot Ranchitos	23,310			(23,310)	
TXDot San Carlos I & II		24,419			24,419
TXDot Tanquecitos	97,859	1,743,467			1,841,325
Vaquillas Road: Agua Azul 7 mi SE of Hwy 359	5,456				5,456
Wright Road: Tejones Creek	10,296				10,296
Total Infrastructure in Progress	8,614,394	6,241,058		(1,498,873)	13,356,579

(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, 2012

	Capital and Infrastructure Assets At 9/30/11	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/12
Infrastructure and Environmental Services					
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 Cr	11,595				11,595
Callaghan Rd: Timber Stringer at Br of Carrizitos Cr	9,783				9,783
Callaghan Rd: Timber Stringer at Br of Carrizitos Cr	18,446				18,446
Callaghan Rd: Timber Stringer at Br of Carrizitos Cr	9,077				9,077
Callaghan Rd: Timber Stringer at Br of Carrizitos Cr	11,693				11,693
Callaghan Rd: Timber Stringer at Br of Carrizitos Cr	144,223				144,223
Callaghan Rd: Timber Stringer at Br of Carrizitos Cr	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 Re	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 Juan	12,674				12,674
La Martinera Rd: Timber Stringer at Br of Venado C	13,117				13,117
La Martinera Rd: Timber Stringer at Dolores 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 Isab	7,837				7,837
Las Tiendas Rd: Timber Stringer at Br of Santa Isab	10,483				10,483
Las Tiendas Rd: Timber Stringer at Br of Tejones Cr	14,529				14,529
Las Tiendas Rd: Timber Stringer at Palito Blanco Ar	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	2,186,762				2,186,762

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2012

	Capital and Infrastructure Assets At 9/30/11	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/12
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, 2012

	Capital and Infrastructure Assets At 9/30/11	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/12
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	2,523,069	1,055,650		305,106	3,883,825
Total Dams	2,523,069	1,055,650		305,106	3,883,825
Cattle Guards					
31 County Roads	71,968				71,968
Total Cattle Guards	71,968				71,968
Culverts					
34 County Roads	33,410				33,410
Total Culverts	33,410				33,410
Total Infrastructure and Environmental Services	115,195,811	7,857,206		(747,835)	122,305,182
Total Governmental Funds Capital Assets	258,753,820	14,865,126	152,976		273,465,969

(concluded)

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses										
Governmental activities:										
General Government	\$ 13,487,391	\$ 14,585,966	\$ 15,830,470	\$ 17,296,207	\$ 18,549,088	\$ 18,796,914	\$ 19,529,349	\$ 18,948,883	\$ 20,033,431	\$ 21,584,137
Public Safety	7,985,078	8,856,552	9,947,515	10,935,866	12,788,004	15,465,583	14,718,686	16,125,721	18,190,180	20,736,475
Justice System	18,844,056	19,318,933	22,536,903	22,456,105	23,113,185	24,063,994	25,812,412	28,545,284	30,365,035	29,832,372
Health and Human Services	17,294,894	15,474,538	17,015,316	16,877,807	17,248,300	17,247,443	19,079,091	22,634,805	19,546,705	19,362,513
Infrastructure and Environmental	7,833,265	6,467,850	6,411,532	6,585,998	7,490,018	7,977,061	7,939,826	7,579,992	8,329,933	7,751,925
Correction and Rehabilitation	12,414,985	12,347,364	13,232,571	13,601,562	15,350,489	15,682,656	17,550,908	17,278,819	17,644,960	18,726,009
Community and Economic Development	1,972,546	1,568,358	2,230,306	2,798,769	2,225,553	3,293,474	3,185,279	3,646,297	2,825,041	3,320,203
Interest on long-term debt	3,169,359	3,366,033	3,107,381	3,198,673	3,540,440	3,317,538	3,084,044	2,892,291	2,720,552	2,667,951
Total governmental activities expenses	83,001,575	81,985,594	90,311,994	93,750,987	100,305,077	105,844,663	110,899,595	117,652,092	119,655,837	123,981,585
Business-type activities:										
Webb County Water Utility	1,244,183	1,323,342	1,393,392	1,736,292	1,955,990	2,296,751	2,261,606	2,267,954	2,309,817	2,302,722
Casa Blanca Golf Course	-	-	-	-	-	-	921,017	885,247	965,866	962,370
Total business-type activities expenses	1,244,183	1,323,342	1,393,392	1,736,292	1,955,990	2,296,751	3,182,623	3,153,201	3,275,683	3,265,092
Total primary government expenses	\$ 84,245,758	\$ 83,308,936	\$ 91,705,386	\$ 95,487,279	\$ 102,261,067	\$ 108,141,414	\$ 114,082,218	\$ 120,805,293	\$ 122,931,520	\$ 127,246,677
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 1,310,441	\$ 1,724,984	\$ 1,865,953	\$ 2,087,046	\$ 2,047,691	\$ 2,075,547	\$ 3,187,764	\$ 2,272,797	\$ 2,495,388	\$ 2,809,458
Public Safety	887,485	752,440	483,137	3,134,551	1,207,317	3,855,435	2,050,776	4,717,582	3,998,400	561,805
Justice System	3,892,530	4,050,226	5,160,264	4,660,414	3,207,518	3,220,321	4,211,504	4,298,777	4,529,738	4,896,781
Health and Human Services	119,113	-	-	238,969	296,884	423,388	102,359	34,567	3,874	8,270
Infrastructure and Environmental	3,859,304	4,245,733	4,363,782	4,235,115	4,630,919	4,803,492	4,375,586	3,923,133	4,134,804	4,648,927
Correction and Rehabilitation	277,595	184,570	611,765	126,668	60,894	25,795	5,033	127,230	27,428	29,015
Community and Economic Development	405,177	-	-	-	-	-	-	-	-	-
Operation grants and contributions	26,261,519	23,607,496	25,379,296	25,210,288	24,633,216	25,640,352	25,354,360	32,770,275	29,628,345	36,334,631
Capital grants and contributions	1,163,185	7,451,285	10,683,665	6,076,953	2,805,997	2,037,104	2,298,073	1,916,664	2,723,053	3,990,560
Total governmental activities program revenues	38,176,349	42,016,734	48,547,862	45,770,004	38,690,436	42,081,434	41,585,455	50,061,025	47,541,040	53,279,447
Business-type activities:										
Charges for services:										
Webb County Water Utility	1,113,618	1,333,923	1,363,536	1,346,221	1,399,393	1,498,471	1,749,499	1,835,983	1,753,657	1,838,460
Casa Blanca Golf Course	-	-	-	-	-	-	685,272	651,090	644,864	627,038
Total business-type activities program revenues	1,113,618	1,333,923	1,363,536	1,346,221	1,399,393	1,498,471	2,434,771	2,487,073	2,398,521	2,465,498
Total primary government program revenues	\$ 39,289,967	\$ 43,350,657	\$ 49,911,398	\$ 47,116,225	\$ 40,089,829	\$ 43,579,905	\$ 44,020,226	\$ 52,548,098	\$ 49,939,561	\$ 55,744,945
Net (expense)/revenue	\$ (44,955,791)	\$ (39,958,279)	\$ (41,793,988)	\$(48,371,054)	\$(61,625,652)	\$(64,561,509)	\$(70,061,992)	\$(68,257,195)	\$(72,991,959)	\$(71,501,732)
General Revenues and Other Changes in Net Assets										
Governmental activities:										
Taxes										
Property taxes, levied for general purposes	\$ 27,139,320	\$ 29,170,785	\$ 32,727,988	\$ 36,116,290	\$ 44,138,959	\$ 45,145,606	\$ 50,006,144	\$ 48,775,967	\$ 50,269,312	\$ 53,878,744
Property taxes, levied for debt service	5,870,697	6,726,196	5,946,478	6,294,045	7,017,997	6,788,531	7,646,116	7,637,109	6,961,922	5,741,236
Hotel/Motel occupancy tax	362,359	403,075	394,955	500,761	480,210	469,252	388,876	414,277	616,619	592,473
Sales and miscellaneous tax	9,329,331	10,075,329	11,172,137	11,718,938	13,144,123	13,198,474	11,960,011	12,128,831	15,163,184	17,454,097
Unrestricted investment earnings	659,878	728,513	1,466,724	2,469,470	3,455,986	2,117,842	499,529	235,330	349,911	205,678
Miscellaneous	2,661,652	1,503,272	1,464,963	1,718,943	3,799,842	2,311,382	2,072,857	1,667,492	2,977,653	2,424,832
Special Item - gain (loss) on sale of asset	-	-	-	-	-	(220,149)	-	-	-	-
Transfers	467,138	(7,044)	(80,000)	(166,414)	(282,260)	(469,743)	(2,331,794)	(474,950)	(491,550)	(475,000)
Total governmental activities	46,490,375	48,600,126	53,093,245	58,652,033	71,754,857	69,341,195	70,241,739	70,384,056	75,847,051	79,822,060
Business-type activities:										
Unrestricted investment earnings	24,994	26,422	59,509	58,978	47,478	54,618	11,165	1,281	816	528
Miscellaneous	-	-	-	-	-	7,440	-	-	-	-
Transfers	32,862	-	80,000	166,414	282,260	469,743	2,331,794	474,950	491,550	475,000
Total business-type activities	57,856	26,422	139,509	225,392	329,738	531,801	2,342,959	476,231	492,366	475,528
Total primary government	\$ 46,548,231	\$ 48,626,548	\$ 53,232,754	\$ 58,877,425	\$ 72,084,595	\$ 69,872,996	\$ 72,584,698	\$ 70,860,287	\$ 76,339,417	\$ 80,297,588
Change in Net Assets										
Governmental activities	\$ 1,665,149	\$ 8,631,266	\$ 11,329,113	\$ 10,671,050	\$ 10,140,216	\$ 5,577,966	\$ 927,599	\$ 2,792,989	\$ 3,732,254	\$ 9,119,922
Business-type activities	(72,709)	37,003	109,653	(164,679)	318,727	(266,479)	1,595,107	(189,897)	(384,796)	(324,066)
Total primary government	\$ 1,592,440	\$ 8,668,269	\$ 11,438,766	\$ 10,506,371	\$ 10,458,943	\$ 5,311,487	\$ 2,522,706	\$ 2,603,092	\$ 3,347,458	\$ 8,795,856

Source: Webb County Financial Records

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Property taxes, levied for general purposes \$	27,139,320	29,170,785	32,727,988	36,116,290	44,138,959	45,145,606	50,006,144	48,775,967	50,269,312	53,878,744
Property taxes, levied for debt service	5,870,697	6,726,196	5,946,478	6,294,045	7,017,997	6,788,531	7,646,116	7,637,109	6,961,922	5,741,236
Hotel/Motel occupancy tax	362,359	403,075	394,955	500,761	480,210	469,252	388,876	414,277	616,619	592,473
Sales and miscellaneous tax	9,329,331	10,075,329	11,172,137	11,718,938	13,144,123	13,198,474	11,960,011	12,128,831	15,163,184	17,454,097
Total Taxes	42,701,707	46,375,385	50,241,558	54,630,034	64,781,289	65,601,863	70,001,147	68,956,184	73,011,037	77,666,550

Source: Webb County Financial Records

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Fund										
Reserved	\$ 136,550	\$ 145,103	\$ 893,492	\$ 200,271	\$ 188,155	\$ 183,688	\$ 211,656			
Unreserved	7,401,456	8,658,971	9,209,024	11,731,590	11,937,403	12,427,059	12,819,406			
NonSpendable								\$ 617,021	\$ 258,401	\$ 376,582
Restricted								-	8,692	8,692
Committed								-	-	-
Assigned								1,384,216	3,457,339	1,900,198
Unassigned								10,836,836	9,187,125	11,465,393
Total general fund	\$ 7,538,006	\$ 8,804,074	\$ 10,102,516	\$ 11,931,861	\$ 12,125,558	\$ 12,610,747	\$ 13,031,062	\$ 12,838,073	\$ 12,911,557	\$ 13,750,865
All other governmental funds										
Reserved	\$26,436,242	\$ 24,855,738	\$ 27,873,477	\$ 24,080,205	\$ 33,059,300	\$ 26,620,148	\$ 23,868,548			
Unreserved, reported in:										
Special revenue funds		784,125	(745,139)	1,662,955	(432,211)	559,451	(1,126,561)			
Debt service funds	(299,193)	25,031	278,833	358,038	218,279	(459,215)	129,166			
Capital projects funds	(2,202,361)	2,327,741	(3,333,227)	6,311,934	(6,370,556)	(2,602,587)	(3,763,539)			
Other purposes	1,166,134									
NonSpendable								\$ 15,261	\$ 26,758	\$ 17,456
Restricted								13,687,636	17,074,832	12,936,042
Committed								1,551,325	1,596,655	1,382,174
Assigned								-	-	-
Unassigned								-	-	-
Total all other governmental funds	\$25,100,822	\$ 27,992,635	\$ 24,073,944	\$ 32,413,132	\$ 26,474,812	\$ 24,117,797	\$ 19,107,614	\$ 15,254,222	\$ 18,698,245	\$ 14,335,672

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

Source: Webb County Financial Records

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Revenues										
Property Taxes	\$32,960,407	\$35,593,818	\$ 38,680,452	\$ 42,602,079	\$ 50,892,084	\$ 51,554,513	\$ 56,535,152	\$ 56,579,719	\$ 56,988,838	\$ 59,617,606
Sales and miscellaneous taxes	9,518,565	10,374,607	11,370,735	12,963,695	13,634,036	13,663,785	12,503,752	12,376,533	15,574,720	17,862,156
Fees and fines	2,677,122	2,907,711	2,588,700	4,716,143	3,111,677	5,940,378	3,848,766	5,968,540	5,749,751	2,804,166
Intergovernmental	24,213,809	28,756,435	32,681,476	28,342,298	24,156,839	23,951,278	24,284,319	30,866,455	28,162,181	36,541,421
Charges for services	7,039,020	6,956,398	6,963,601	7,839,634	8,114,493	8,087,445	8,913,026	7,856,131	8,147,044	8,702,816
Investments earnings	615,371	689,360	1,377,169	2,259,388	3,210,672	1,931,921	443,239	192,728	307,357	175,903
Miscellaneous	1,968,615	1,457,279	1,275,858	1,328,123	3,694,845	2,489,064	2,074,404	1,610,081	2,679,690	2,406,119
Grant matching	3,288,144	3,143,713	3,261,481	3,059,526	3,186,252	3,661,407	3,319,921	3,685,210	4,082,152	3,353,599
Total revenues	82,281,053	89,879,321	98,199,472	103,110,886	110,000,898	111,279,791	111,922,579	119,135,397	121,691,733	131,463,786
Expenditures										
General government	12,998,547	13,408,467	14,421,161	16,215,203	17,457,169	17,452,168	18,107,613	16,998,611	17,985,173	18,341,406
Public safety	8,269,866	8,572,270	9,873,737	10,599,609	12,216,432	14,899,950	13,916,789	14,637,195	17,036,650	18,857,626
Justice system	17,646,327	18,396,904	18,580,003	20,058,672	21,836,485	23,770,069	25,544,922	25,966,577	28,594,005	27,872,233
Health and human services	17,299,315	15,293,205	16,531,983	16,626,241	16,928,102	17,164,955	18,674,561	21,066,011	18,620,193	18,693,717
Infrastructure and environmental services	4,596,281	4,961,302	4,795,396	5,675,688	5,962,380	6,803,890	6,534,337	6,819,273	6,676,067	6,696,596
Correction and rehabilitation	12,223,347	12,078,871	12,469,715	13,289,776	15,070,893	15,571,285	15,920,904	16,514,996	16,653,857	17,743,611
Community and economic development	2,165,710	1,178,167	1,976,793	2,410,854	2,204,609	2,816,408	2,670,385	4,170,801	2,818,956	3,511,308
Capital outlay	4,957,019	16,112,501	17,311,305	12,880,148	17,950,046	12,278,391	6,744,812	9,898,351	11,062,509	14,865,130
Debt service										
Principal	3,438,462	3,565,869	3,382,913	3,617,237	4,085,374	4,567,088	4,903,717	4,990,210	4,186,585	4,193,075
Interest and other charges	3,071,267	3,443,740	3,110,590	3,301,728	3,461,165	2,913,361	3,010,416	2,824,413	2,634,158	2,655,515
Payment to escrow agent	85,554	-	202,066	-	-	436,629	-	-	-	-
Bond issuance costs	-	-	-	-	30,000	192,447	-	-	394,976	-
Total expenditures	\$86,751,695	\$97,011,296	\$102,655,662	\$104,675,166	\$117,202,645	\$118,866,641	\$116,028,456	\$123,876,438	\$124,663,129	\$133,430,517
Excess of revenues	(4,470,642)	(7,131,975)	(4,456,190)	(1,564,270)	(7,201,747)	(7,586,850)	(4,105,877)	(4,741,041)	(2,971,396)	(1,966,731)
Other financing sources (uses)										
Transfer in	1,717,166	2,266,404	5,438,940	2,034,902	6,981,872	2,679,280	1,565,014	6,287,546	2,024,259	4,305,544
Transfer out	(1,250,028)	(1,476,403)	(4,951,329)	(2,001,316)	(7,139,133)	(2,865,302)	(1,827,944)	(5,762,496)	(2,600,962)	(5,780,545)
Bonds issued:										
Refunding bonds issued	12,610,000	-	12,716,562	-	-	19,665,000	-	-	18,398,000	-
Long-term debt issued	-	10,588,000	-	11,684,974	1,680,000	1,125,000	-	-	6,406,714	-
Premium on bonds issued	430,011	65,259	776,633	-	-	-	-	-	1,649,513	-
Discount on bonds issued	-	-	-	(61,863)	-	-	-	-	-	-
Payments to refunded bond escrow agent	(12,823,613)	-	(13,240,188)	-	-	(15,011,513)	-	-	(19,454,380)	-
Capital leases	1,013,240	-	-	37,790	-	-	-	329,067	-	-
Proceeds of capital leases	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of equipment	-	83,129	57,355	9,489	6,620	8,920	220	5,420	17,465	4,900
	1,696,776	11,526,389	797,973	11,703,976	1,529,359	5,601,365	(262,710)	859,537	6,440,609	(1,470,101)
Net change in fund balance	\$ (2,773,866)	\$ 4,394,414	\$ (3,658,217)	\$ 10,139,706	\$ (5,672,388)	\$ (1,985,465)	\$ (4,368,587)	\$ (3,881,504)	\$ 3,469,213	\$ (3,436,832)
Debt service as a percentage of noncapital	8.0%	8.7%	7.6%	7.5%	7.6%	7.0%	7.2%	6.9%	6.0%	5.8%

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

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Property Taxes	32,960,407	35,593,818	38,680,452	42,602,079	50,892,084	51,554,513	56,535,152	56,579,719	56,988,838	59,617,606
Sales and miscellaneous taxes	9,518,565	10,374,607	11,370,735	12,963,695	13,634,036	13,663,785	12,503,752	12,376,533	15,574,720	17,862,156
Total Taxes	42,478,972	45,968,425	50,051,187	55,565,774	64,526,120	65,218,298	69,038,904	68,956,252	72,563,558	77,479,762

Source: Webb County Financial Records

WEBB COUNTY, TEXAS
 Assessed Value and Estimated Actual of Taxable Property
 Last Ten Fiscal Years
 (in thousands of dollars)

Fiscal Years	Real Property	Personal Property	Less Exemptions (a)	Total Taxable Assessed Value	Total Direct Tax Rate
2003	7,429,454	1,106,499	1,234,801	7,301,152	0.457923
2004	7,809,157	1,169,230	1,319,391	7,658,995	0.457923
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

(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	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
County Direct Rates										
General Fund	0.370948	0.367934	0.363886	0.366386	0.355921	0.355921	0.354589	0.354589	0.359964	0.366906
Road and Bridge - Special Revenue Fund	0.003567	0.001174	0.005942	0.005942	0.005593	0.008079	0.008079	0.008101	0.008327	0.012467
Debt Service Fund	0.083408	0.088815	0.068095	0.065595	0.058541	0.056055	0.057387	0.057365	0.051764	0.040682
Total Direct Rate	0.457923	0.457923	0.437923	0.437923	0.420055	0.420055	0.420055	0.420055	0.420055	0.420055
Other Special District Rates										
Laredo Community College	0.22650	0.23600	0.23600	0.23371	0.23050	0.22220	0.22110	0.22720	0.23812	0.25854
Webb County Drainage Dist.#1	0.11000	0.10940	0.10600	0.10600	0.09197	0.07867	0.06625	0.06411	0.06417	0.06417
School Districts Rates										
Laredo I.S.D.	1.50271	1.50271	1.47411	1.55411	1.49551	1.27400	1.27400	1.27400	1.27400	1.27400
Mirando I.S.D.	0.54029	1.50000	1.50000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000 **	0.00000
United I.S.D.	1.47687	1.47687	1.52687	1.60687	1.47436	1.18487	1.18487	1.19486	1.19486	1.19486
Webb Consolidated I.S.D.	0.80000	1.20000	1.02647	1.20738	1.09190	0.84777	0.85427	0.84753	0.84630	0.85190
Cities and Towns Rates										
City of El Cenizo	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
City of Laredo	0.63053	0.64176	0.63700	0.63700	0.63700	0.63700	0.63700	0.63700	0.63700	0.63700
City of Rio Bravo	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
Tax Levies										
Name	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Webb County	33,424,545	35,073,016	38,284,553	42,351,341	50,623,052	51,752,884	55,559,866	56,069,370	57,474,928	59,565,434
Laredo Community College	12,892,422	14,540,002	16,320,700	17,727,308	19,720,017	21,192,705	23,297,634	24,304,862	25,422,145	27,353,531
Webb County Drainage Dist.#1	71,889	79,812	88,819	132,457	160,751	190,827	213,898	223,986	229,258	209,102
School Districts										
Laredo I.S.D.	20,378,959	21,344,510	24,426,783	26,644,992	27,671,836	25,966,124	27,408,723	27,210,755	27,078,969	27,100,363
Mirando I.S.D.	565,865	1,108,648	1,070,071	-	-	-	-	-	-	-
United I.S.D.	66,951,115	72,156,593	83,821,422	100,665,114	113,168,711	95,866,850	108,147,626	111,038,081	112,407,770	122,310,106
Webb Consolidated I.S.D.	6,546,527	9,607,644	9,968,581	13,931,340	20,767,720	13,127,962	14,329,438	12,207,972	12,528,578	11,053,369
Cities and Towns										
City of El Cenizo	86,984	91,308	98,059	105,939	123,817	130,923	157,672	167,357	159,841	158,404
City of Laredo	35,010,831	38,455,159	43,209,681	47,466,861	53,559,195	59,584,704	65,642,009	66,926,927	67,184,974	66,842,112
City of Rio Bravo	191,443	187,031	220,653	235,085	278,749	287,185	333,983	326,317	319,692	318,062

*Per \$100 of Assessed Value
Source: Webb County Appraisal District

**Mirando I.S.D. Annexed by Webb Consolidated I.S.D.

WEBB COUNTY, TEXAS
Principal Property Taxpayers
September 30, 2012
(amounts expressed in thousands)

Taxpayer	2012			2003		
	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Rosetta Resources	\$ 438,116	1	3.08 %			
Lewis Petroleum Properties Ir	400,659	2	2.82	\$ 56,351	8	0.77 %
SM Energy Company	346,962	3	2.44			
Conoco Phillips Company	308,650	4	2.17	494,612	1	6.77
Anadarko E&P Company	217,830	5	1.53			
Chesapeake Operating Inc.	187,504	6	1.32			
United Independent School Di	148,472	7	1.04			
Gates Mineral Company LTD	148,345	8	1.04			
AEP Electric Transmission	134,473	9	0.95			
Cedro Hil Wind LLC.	132,240	10	0.93			
EOG Resources				108,505	2	1.49
Laredo Texas Hospital				100,486	3	1.38
Calpine Natural Gas Co.				82,500	4	1.13
AEP Texas Central Co.				81,588	5	1.12
Houston Exploration Co.				70,585	6	0.97
Chevron Texaco				62,801	7	0.97
Killam Oil Ltd.				50,210	9	0.69
Bruni Mineral Trust #2				47,716	10	0.65
Total	\$ 2,463,250		17.32 %	\$ 1,155,353		15.94 %

(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
2003	33,424,470	33,424,470	31,157,950	93.22%	2,066,489	\$ 33,224,439	99.40%
2004	34,939,359	34,939,359	33,245,779	95.15%	1,420,051	\$ 34,665,830	99.22%
2005	38,180,095	38,180,095	36,193,057	94.80%	1,692,694	\$ 37,885,751	99.23%
2006	42,345,265	42,345,265	40,335,639	95.25%	1,749,725	\$ 42,085,364	99.39%
2007	50,333,188	50,333,188	48,364,378	96.09%	1,684,653	\$ 50,049,031	99.44%
2008	51,718,832	51,718,832	48,960,055	94.67%	2,429,576	\$ 51,389,631	99.36%
2009	57,250,265	57,250,265	53,829,768	94.03%	2,999,223	\$ 56,828,991	99.26%
2010	56,835,964	56,835,964	53,287,216	93.76%	2,955,999	\$ 56,243,215	98.96%
2011	57,665,352	57,665,352	54,749,220	94.94%	2,094,648	\$ 56,843,868	98.58%
2012	59,746,052	59,746,052	57,262,395	95.84%	-	\$ 57,262,395	95.84%

(A) Webb County Tax Office; based on 100% valuation.

A collection rate between 92% to 97% is anticipated in the current year with the 8% to 3% anticipated in subsequent years.

(B) Includes current tax collections, delinquent taxes collected.

WEEB COUNTY, TEXAS

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

(amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
	General Obligation Bonds	Tax Notes	Capital Leases	Revolving Loans	Water & Sewer Bonds	General Obligation Bonds			
2003	59,838,530	-	1,724,553	710,466	1,950,000	2,707,291	-	1.84%	311
2004	67,162,154	-	1,044,150	843,520	3,620,000	2,639,703	-	1.94%	340
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	N/A	276
2012	61,002,232	390,000	190,415	-	2,595,000	3,665,321	140,278	N/A	251

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	Certificates of Obligation	Limited Tax Improvement Bonds	Limited Refunding Bonds	Tax Notes	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value ¹ of Property		Percentage of Personal Income	Per Capita ²
							Actual Taxable Value ¹ of Property	Percentage of Personal Income		
2003	28,673	11,215	20,235	-	279	59,844	0.82%	1.65%	278.00	
2004	37,400	10,510	19,460	-	304	67,067	0.88%	1.73%	302.52	
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	1,159	69,715	0.58%	1.41%	284.83	
2008	31,522	7,155	32,210	2,408	700	72,596	0.59%	1.35%	290.22	
2009	29,456	6,680	29,594	1,936	986	66,680	0.49%	1.19%	265.56	
2010	27,828	6,190	27,356	1,445	1,868	60,952	0.45%	1.02%	236.62	
2011	21,346	-	43,197	926	3,045	62,424	0.45%	Not Available	236.47	
2012	20,478	-	40,521	393	2,219	59,173	0.42%	Not Available	218.85	

Fiscal Year	Certificates of Obligation	Loans	Limited Refunding Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value ¹ of Property		Percentage of Personal Income	Per Capita ²
						Actual Taxable Value ¹ of Property	Percentage of Personal Income		
2003	2,707	1,950	-	-	4,657	0.06%	0.13%	21.63	
2004	2,640	3,032	-	-	5,672	0.07%	0.15%	25.58	
2005	629	3,580	1,949	352	5,805	0.07%	0.14%	25.31	
2006	1,252	3,520	1,960	409	6,323	0.07%	0.13%	26.69	
2007	1,119	3,430	1,970	440	6,079	0.05%	0.12%	24.84	
2008	1,618	3,320	1,979	465	6,452	0.05%	0.12%	25.79	
2009	1,601	3,165	2,698	423	7,041	0.05%	0.13%	28.04	
2010	1,406	2,990	2,491	424	6,463	0.05%	0.11%	25.09	
2011	1,762	2,800	2,193	425	6,330	0.05%	Not Available	23.98	
2012	1,705	2,595	1,960	425	5,635	0.04%	Not Available	21.58	

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, 2012
(amounts expressed in thousands)

Governmental Subdivision	Net As Of	Amount	Applicable to County	Debt Amount
<u>Direct:</u>				
Webb County	30-Sep-12	\$ 61,583	100%	\$ 61,583
Total Direct		<u>61,583</u>		<u>61,583</u>
<u>Overlapping:</u>				
Special Districts				
Laredo Community College	31-Aug-12	243,514	100%	243,514
Total Special Districts		<u>243,514</u>		<u>243,514</u>
City				
City of Laredo	30-Sep-12	190,764	100%	190,764
City of Rio Bravo	30-Sep-12	-	100%	-
City of El Ceinizo	30-Sep-12	-		-
Total City		<u>190,764</u>		<u>190,764</u>
School Districts				
Laredo I.S.D.	31-Aug-12	261,039	100%	261,039
Mirando City I.S.D.	31-Aug-12	-	100%	-
United I.S.D.	31-Aug-12	263,563	100%	263,563
Webb Consolidated I.S.D.	31-Aug-12	1,846	100%	1,846
Total School Districts		<u>526,447</u>		<u>526,447</u>
Total Overlapping		<u>960,725</u>		<u>960,725</u>
Total Direct and Indirect Overlapping Debt		\$ <u>1,022,307</u>		\$ <u>1,022,307</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>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Debt limit	0.25	\$ 1,857,363	\$ 1,952,289	\$ 2,211,705	\$ 2,451,575	\$ 3,065,861	\$ 3,126,768	\$ 3,477,208	\$ 3,465,739	\$ 3,543,533	\$ 3,644,185
Total net applicable to limit		<u>59,844</u>	<u>67,067</u>	<u>64,081</u>	<u>72,245</u>	<u>69,715</u>	<u>72,596</u>	<u>66,680</u>	<u>60,952</u>	<u>62,424</u>	<u>59,173</u>
Legal debt margin		<u>\$ 1,797,519</u>	<u>\$ 1,885,223</u>	<u>\$ 2,147,624</u>	<u>\$ 2,379,330</u>	<u>\$ 2,996,146</u>	<u>\$ 3,054,172</u>	<u>\$ 3,410,528</u>	<u>\$ 3,404,787</u>	<u>\$ 3,481,109</u>	<u>\$ 3,585,012</u>
Total net debt applicable to the limit as a percentage of debt limit		3.22%	3.44%	2.90%	2.95%	2.27%	2.32%	1.92%	1.76%	1.76%	1.62%
Assessed Valuation of All Taxable Property							\$ <u>14,227,886</u>				
Assessed Valuation of Real Property							<u>14,576,740</u>				
Debt Limit, 25% of Real Property Assessed Valuation							3,644,185				
Amount of Debt Applicable to Constitutional Debt Limit:											
Total Bonded Debt Applicable						61,392					
Less Debt Service Fund Balance						<u>(2,219)</u>	59,173				
Legal Debt Margin, Under Article 3, Section 52, of the Texas Constitution							\$ <u><u>3,585,012</u></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	
2003	1,139	918	221	64	257	0.69
2004	1,360	965	395	88	305	1.01
2005	1,423	985	438	118	340	0.96
2006	1,406	1,107	299	157	338	0.60
2007	1,447	1,372	75	228	350	0.13
2008	1,553	1,622	(69)	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

(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)
2003	215,269	3,628,819	16,857	26.5	57,785	7.4
2004	221,694	3,887,856	17,537	26.5	59,353	6.7
2005	229,382	4,229,695	18,809	26.6	61,268	5.9
2006	236,952	4,769,133	20,127	26.6	62,153	5.4
2007	244,759	4,958,914	20,260	26.7	64,153	4.6
2008	250,144	5,386,686	21,534	26.8	65,139	5.1
2009	251,096	5,624,141	22,398	27.2	62,109	7.6
2010	257,590	5,961,227	23,142	27.3	65,526	8.8
2011	263,985	Not available	Not available	27.5	66,093	8.1
2012	270,381	Not available	Not available	27.6	67,988	7.2

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, 2012

Employer	2012			2003		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
United Independent School District	6,073	1	2.25%	4,500	1	2.09%
Laredo Independent School District	4,200	2	1.55%	3,587	2	1.67%
City of Laredo	2,407	3	0.89%	2,084	3	0.97%
Laredo Sector Border Patrol	1,978	4	0.73%			
H.E.B. Grocery Store	1,668	5	0.62%	1,327	5	0.62%
McDonald's Restaurant	1,539	6	0.57%	1,270	6	0.59%
Laredo Medical Center	1,500	7	0.55%	1,661	4	0.77%
Webb County	1,500	8	0.55%	880	10	0.41%
Texas A&M International University	1,220	9	0.45%	1,114	8	0.52%
Convergys	1,200	10	0.44%	934	9	0.43%
Walmart (4 locations)	1,107	11	0.41%	635	13	0.29%
Laredo Community College	944	12	0.35%			
Doctor's Hospital	720	13	0.27%	700	11	0.33%
International Bank of Commerce	657	14	0.24%	552	16	0.26%
Stripes Convenience Stores	526	15	0.19%			
Target Greatland	287	16	0.11%			
Laredo Entertainment Center	279	17	0.10%			
Border region MHMR	240	18	0.09%			
BBVA Compass Bank	233	19	0.09%			
Paul Young Auto Group	232	20	0.09%	300	17	0.14%
U.S. Department of Border Patrol				1,147	7	0.53%
U.S. Department of Customs/Border Patrol				670	12	0.31%
Laredo Candle				580	14	0.27%
The Laredo National Bank				558	15	0.26%
Sames Motor Company				276	18	0.13%
Circle K				250	19	0.12%
Border Region MHMR				236	20	0.11%
	28,510		10.54%	23,261		10.81%

(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									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government	193	197	203	211	223	227	233	234	234	243
Justice System	324	338	336	343	367	381	424	419	421	437
Public Safety	139	140	137	136	156	158	164	178	172	184
Corrections and Rehabilitation	245	218	218	230	227	233	235	246	249	254
Health and Human Services	316	343	336	339	311	313	311	325	330	293
Community and Economic Development	36	22	23	32	44	44	48	48	46	52
Infrastructure and Environmental Services	103	108	105	113	109	107	107	105	104	104
Total	<u>1,356</u>	<u>1,366</u>	<u>1,358</u>	<u>1,404</u>	<u>1,437</u>	<u>1,463</u>	<u>1,522</u>	<u>1,555</u>	<u>1,556</u>	<u>1,567</u>

Source: Webb County Budget.

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

Function	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Assessor-Collector of Taxes										
Employees	39	39	39	43	46	46	48	47	48	48
Ad valorem assessments notices issued	140,513	146,431	152,888	156,303	163,065	167,327	168,764	171,218	169,145	140,111
Motor vehicles registrations	201,454	207,283	220,326	236,808	255,415	253,804	247,637	256,849	223,783	239,702
Number of entity collection contracts	6	6	6	6	6	6	6	6	6	6
County Clerk:										
Employees	16	16	16	17	17	17	17	17	18	18
Marriages Licenses	1,976	1,959	1,900	1,953	1,964	1,803	1,642	1,947	1,933	1,975
Civil Suits	214	144	171	207	338	326	165	123	238	137
Probate Cases	232	209	192	236	204	257	191	188	210	197
Criminal Cases	2,605	1,671	1,500	1,692	1,804	1,269	1,194	3,411	1,517	1,721
District Clerk:										
Employees	33	35	36	36	36	36	36	36	37	41
Civil Process Cases	3,767	4,029	3,976	4,227	4,328	4,051	3,940	4,235	4,249	4,158
Criminal Cases	948	831	876	978	878	835	1,342	1,245	1,079	887
Jurors	7,754	7,413	5,518	6,319	5,278	6,201	5,229	5,706	4,940	6,418
Justice of the Peace (6) *										
Employees	34	36	37	39	49	49	50	50	51	62
Cases	20,359	22,537	29,107	29,158	26,999	26,712	23,089	24,013	24,651	28,078
Sheriff:										
Employees	260	257	249	261	274	266	264	265	267	273
Daily Average in County jail	579	532	455	524	510	509	491	471	483	489
Persons booked	9,600	10,183	9,279	9,745	10,333	10,382	11,182	11,482	10,731	11,233
Civil process	3,622	4,472	4,753	4,500	4,914	4,761	4,955	4,751	4,047	3,541

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

Function	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government										
Number of Buildings	8	9	9	10	10	10	10	11	11	11
Justice System										
Number of Buildings	5	5	5	5	6	6	6	7	7	7
Number of Courts	14	14	14	14	13	13	13	13	13	13
Public Safety										
Number of Buildings	2	2	2	2	2	2	3	3	3	3
Number of Vehicles	80	84	111	146	160	173	190	229	240	281
Corrections and Rehabilitation										
Number of Buildings	1	1	1	1	1	2	2	2	2	2
Number of Jails	1	1	1	1	1	1	1	1	1	1
Number of Juvenile Beds	24	26	26	26	26	32	36	36	36	36
Health and Human Services										
Number of Buildings	2	2	2	2	3	4	5	5	5	5
Community and Economic Development										
Number of Buildings	39	42	46	47	50	51	51	52	53	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, 2012

		Gallons Pumped	Gallons Sold	Avg. Usage Active Meters	Avg. Water Charge for All Meters	Sales
October	2011	25,800,000	24,627,500	12,996	45.71	\$ 86,714
November	2011	25,152,000	24,888,300	13,309	46.09	86,185
December	2011	25,260,000	18,502,400	9,842	34.85	65,623
January	2012	25,090,000	17,374,300	9,256	33.29	62,363
February	2012	24,354,000	20,328,300	10,767	38.28	72,234
March	2012	27,570,000	19,255,000	10,161	36.29	68,759
April	2012	28,040,000	24,735,100	13,012	44.82	85,185
May	2012	29,320,000	28,968,000	15,174	52.97	101,063
June	2012	27,604,000	32,533,600	17,096	56.86	108,210
July	2012	25,180,000	28,027,800	14,751	51.46	97,798
August	2012	28,180,000	30,487,500	16,080	56.16	106,067
September	2012	28,060,000	26,925,100	14,261	49.53	93,503
Total		319,610,000	296,652,900			\$ 1,033,704

Gallon Consumption by Quarter						
Usage Groups	December	March	June	September	Total	% of Usage
Over 50,000	20,702,000	16,450,300	25,807,200	24,099,500	87,059,000	29.3
40,001 - 50,000	646,200	443,000	1,573,700	1,281,400	3,944,300	1.3
30,001 - 40,000	1,111,900	933,200	3,852,600	4,075,900	9,973,600	3.4
20,001 - 30,000	5,153,000	2,859,000	10,595,600	11,493,300	30,100,900	10.1
10,001 - 20,000	19,720,400	13,650,300	26,990,900	27,536,400	87,898,000	29.6
8,001 - 10,000	6,567,800	6,582,600	6,352,100	7,011,500	26,514,000	8.9
6,001 - 8,000	6,672,000	6,870,300	5,864,100	5,100,400	24,506,800	8.3
4,001 - 6,000	4,839,600	5,796,500	3,308,400	3,119,800	17,064,300	5.8
2,001 - 4,000	2,152,100	2,743,900	1,560,600	1,377,200	7,833,800	2.6
1 - 2,000	453,200	628,500	331,500	345,000	1,758,200	0.6
Zero Usage	0	0	0	0	0	0.0
Total Gallons	68,018,200	56,957,600	86,236,700	85,440,400	296,652,900	100.0

Sales by Quarter						
Usage Groups	December	March	June	September	Total	% of Sales
Over 50,000	\$ 82,947	\$ 66,746	\$ 101,443	\$ 102,444	\$ 353,581	34.2
40,001 - 50,000	2,178	1,554	4,971	4,067	12,770	1.2
30,001 - 40,000	3,668	3,268	11,956	12,344	31,236	3.0
20,001 - 30,000	16,005	9,007	32,113	34,879	92,005	8.9
10,001 - 20,000	60,830	42,161	82,950	84,663	270,605	26.2
8,001 - 10,000	20,792	20,839	20,074	22,150	83,856	8.1
6,001 - 8,000	21,587	22,198	18,944	16,497	79,226	7.7
4,001 - 6,000	16,238	19,454	11,117	10,493	57,302	5.5
2,001 - 4,000	8,160	10,380	5,977	5,248	29,764	2.9
1 - 2,000	4,543	6,325	3,531	3,784	18,183	1.8
Zero Usage	1,387	1,596	1,343	1,189	5,515	0.5
Adjustments	185	(171)	39	(391)	(338)	-
Total Sales	\$ 238,521	\$ 203,357	\$ 294,458	\$ 297,368	\$ 1,033,704	100.0

The Webb County Water Utility, a Regional Water/Wastewater Treatment plant, provides water and wastewater services to the cities of Rio Bravo and El Cenizo. In total, these communities utilized 296.6 million gallons of water which were produced from 319.6 million gallons of raw water.

Accounts by community: Rio Bravo Water Accounts = 1,199 / Rio Bravo Wastewater Accounts = 1,182
 El Cenizo Water Accounts = 689 / El Cenizo Wastewater Accounts = 687

Source: Webb County Water Utility

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Webb County, Texas (the "County"), as of and for the year ended September 30, 2012, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 25, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

The County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect 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 manner.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters which we have reported to management of the County in a separate letter dated March 25, 2013

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

Handwritten signature in cursive script that reads "Lanza / Lomaly & Associates".

March 25, 2013

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
OMB CIRCULAR A-133 AND THE STATE OF TEXAS SINGLE AUDIT CIRCULAR**

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

Compliance

We have audited the Webb County, Texas (the "County") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the State of Texas *Uniform Grant Management Standards (UGMS)* issued by the Office of the Governor of the State that could have a direct and material effect on each of Webb County, Texas' major federal and state programs for the year ended September 30, 2012. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the *UGMS*. Those standards, OMB Circular A-133, and *UGMS* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

As described in item 2012-III-B, in the accompanying schedule of findings and questioned costs, the Webb County did not comply with requirements regarding reporting that are applicable to the Equitable Sharing Program. Compliance with such requirements is necessary, in our opinion, for the Webb County to comply with the requirements applicable to the program.

In our opinion, except for the noncompliance described in the preceding paragraph, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2012. However, the results of our auditing procedures disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2012-III-A.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Uniform Grant Management Standards, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses; and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified.

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 or state 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 or state program will not be prevented, or detected and corrected, on a timely basis. We did not consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs to be material weaknesses.

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. We considered the deficiency in internal control over procurement compliance described in the Schedule of findings and questioned costs as item 2011-III-C to be a significant deficiency.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on the responses.

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

Handwritten signature in black ink that reads "Gary J. Longley & Associates". The signature is written in a cursive style.

March 25, 2013

Webb County, Texas
Schedule of Expenditures of Federal Awards
for Year Ended September 30, 2012

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Program Expenditures</u>
U.S. Department Of Health And Human Services				
* Head Start Program	93.600	06CH0929/46	9,490,816	8,643,736
* Head Start Program	93.600	06CH0929/47	9,671,988	705,575
Passed Through Substance Abuse and Mental Health Services Administration				
406th Drug Court Expansion & Enhancement Project	93.243	5H79TI021570-03	319,791	281,329
Passed Through Texas Department Of Housing and Community Affairs				
Low-Income Home Energy Assistance (CEAP)	93.568	58120001376	2,034,543	269,075
Community Services Block Grant	93.569	61110001147	538,177	239,893
Community Services Block Grant	93.569	61000001456	38,790	38,790
Community Services Block Grant	93.569	61120001326	515,334	307,918
Passed Through Texas Department Of Aging and Disability Services				
Social Services Block Grant (Home-Delivered Meals)	93.667	11K1965	372,241	424,795
Passed Through Texas Department Of Family and Protective Services				
Title IV-E County Legal Services to Foster Care Children	93.658	23940437	113,700	84,985
Title-IV Child Welfare Services Contract	93.658	23940438	8,000	4,821
Total U.S. Department Of Health And Human Services				<u>11,000,917</u>
U.S. Department of Housing and Urban Development				
EDI Special Project Grant	14.251	B-09-SP-TX-0481	190,000	153,062
Passed Through Texas Department of Housing and Community Affairs				
Passed Through The Texas Department of Agriculture				
Community Development Block Grants/State's Program	14.228	728023	1,249,613	356,835
Community Development Block Grants/State's Program	14.228	729145	500,000	383,242
Community Development Block Grants/State's Program ARRA	14.255	R729700A	407,850	4,867
Community Development Block Grants/State's Program	14.255	R729700B	123,192	76
Community Development Block Grants/State's Program	14.228	710075	500,000	13,925
Passed Through The City of Laredo				
Homeless Prevention and Rapid Re-Housing Program (ARRA)	14.262	N/A	331,699	24,033
Total U.S. Department Of Housing And Urban Development				<u>936,040</u>
U.S Department of Agriculture				
Passed Through Texas Department of Agriculture				
Child and Adult Care Food Program	10.558	CE ID 03503	910,189	1,037,589
Total U.S. Department Of Agriculture				<u>1,037,589</u>
U.S. Department Of Justice				
* Equitable Sharing Program-County Attorney	16.922			33,267
* Equitable Sharing Program-District Attorney	16.922			700,633
* Equitable Sharing Program-Sheriff	16.922			119,413
* Equitable Sharing Program-Constable Pct. 4	16.922			263
Office Of Justice Programs, (BulletProof Vest Partnership)	16.607		24,652	15,416
Office Of Justice Programs-ARRA	16.809	2009-SS-B9-0050	783,615	84,020
COPS Hiring Recovery Program-ARRA	16.710	2009-RKWX0837	167,607	44,230
National PAL 2010-12 Mentoring Program-NPMTX337	16.726	2010-JU-FX-0025	30,000	15,730
National PAL 2010-12 Mentoring Program-MINPTX646	16.726	2011-NP-MNTR-1144	15,000	8,844
Passed Through Criminal Justice Division Of The State Of Texas:				
Juvenile Accountability Incentive Block Grant -	16.523	JB-05-J20-13831-13	21,246	12,381
Edward Byrne Memorial Justice Assistance Grant Prg(Operation Border Star)	16.738	DS-08-A10-19790-05	303,030	223,414
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DJ-09-J20-23110-01	387,091	64,061
406th District Court Drug Court Program	16.738	DJ-10-A10-20564-04	242,094	211,692
406th District Court Drug Court Program	16.738	DJ-11-A10-20564-05	290,512	11,327
Violence Against Women Formula Grant (SA,DV, & Stalking Lia Office)	16.588	WF-09-V30-21290-03	68,515	62,746

Webb County, Texas
Schedule of Expenditures of Federal Awards
for Year Ended September 30, 2012

<u>Federal Grantor/Pass Through Grantor Title</u>	Federal CFDA Number	Grantor's Number	Program Or Award Amount	Program Expenditures
Passed Through Texas Border Sheriff's Coalition				
Congressionally Recommended Awards (Operation Linebacker)	16.753	2010-DD-BX-0484	252,650	120,138
Passed Through City of Laredo				
Edward Byrne Memorial Justice Assistance Grant Program 2009-DJ- BX-133	16.738	2009-DJ-BX-1331	69,907	1,000
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-DJ-BX-3199	59,941	57,287
Total U.S. Department Of Justice				<u>1,785,862</u>
Executive Office of the President				
High Intensity Drug Trafficking Areas Program	95.001		477,046	477,046
Passed Through City of Laredo				
High Intensity Drug Trafficking Areas Program	95.001	G10SS0001A	144,513	
High Intensity Drug Trafficking Areas Program	95.001	G11SS0001A	138,338	34,417
High Intensity Drug Trafficking Areas Program	95.001	G11SS0001A	140,026	72,403
Total Executive Office of the President				<u>583,866</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	644,181	446,743
Total U. S. Federal Emergency Management Agency				<u>446,743</u>
U.S. Department of Energy				
Passed Through Texas Comptroller of Public Accounts				
Energy Efficiency and Conservation Block Grant - ARRA	81.128	CS0348	57,576	11,096
Total U. S. Department Of Energy				<u>11,096</u>
U. S. Department Of Transportation				
Passed Through Texas Department Of Transportation				
* Loop 20 Stimulus Initiative	20.205	0086-14-051	3,209,337	2,269,791
Formula Grants for Areas Other than Urbanized	20.509	51122F7212	355,910	319,340
Formula Grants for Areas Other than Urbanized	20.513	51122F7260	53,716	53,497
Formula Grants for Areas Other than Urbanized	20.500	51122F7170	267,000	233,665
Formula Grants for Areas Other than Urbanized	20.509	51222F7235	285,317	24,667
Total U. S. Department Of Transportation				<u>2,900,960</u>
U.S. Department of Homeland Security				
Staffing for Adequate Fire and Emergency Response	97.044	EMW-2010-FF-00578	256,580	43,256
Passed Through Texas Department of Public Safety				
Homeland Security Grant Program (SHSP 2010)	97.073	2010-SS-TO-0008	188,595	188,595
* Homeland Security Grant Program (SHSP 2011)	97.067	EMW-2011-SS-00019	43,648	43,648
Homeland Security Grant Program (CCP 2009)	97.053	2009-SS-T9-0064	15,374	7,908
Homeland Security Grant Program (CCP 2010)	97.053	10-GA-48479-05	13,277	10,785
* Homeland Security Grant Program (OSG 2009)	97.067	09-GA-48479-13	4,616,134	3,420,569
* Homeland Security Grant Program (OSG 2010)	97.067	10-GA-48479-04	2,031,537	2,014,985
Total U.S. Department of Homeland Security				<u>5,729,746</u>
U.S. Department of Treasury				
* Treasury Forfeiture Fund Program-Sheriff	21.000			994,924
Total U.S. Department of Treasury				<u>994,924</u>
Total Federal Financial Assistance				<u>25,427,743</u>

Webb County, Texas
Schedule of Expenditures of State Awards
for Year Ended September 30, 2012

<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 8/31/12	091-015	57,921	51,633
Substance Abuse Felony Grant Period Ended 8/31/13	091-015	57,921	5,877
Community Corrections Grant Period Ended 8/31/12	-	284,126	266,672
Community Corrections Grant Period Ended 8/31/13	-	303,124	28,351
Day Reporting Center Grant Period Ended 8/31/12		196,924	177,897
High/Medium Caseload Reduction Grant Period Ended 8/31/13		196,924	16,988
Basic Supervision Grant Period Ended 8/31/12	240-0900	618,638	578,029
Basic Supervision Grant Period Ended 8/31/13	240-0900	627,840	135,715
Treatment Incarceration Program - Assessment Intervention Program Grant Period Ended 8/31/12	240-009	182,583	176,328
Treatment Incarceration Program - Assessment Intervention Program Grant Period Ended 8/31/13	240-009	182,583	5,870
Mentally Impaired Caseload Grant Period Ended 8/31/12	240-0013	55,087	48,833
Mentally Impaired Caseload Grant Period Ended 8/31/13	240-0013	55,087	5,868
Total Community Justice Assistance Division			<u>1,498,061</u>
Texas Department of Transportation			
Formula Grants for Areas Other than Urbanized	51222F7037	268,346	156,294
Formula Grants for Areas Other than Urbanized	51322F7038	265,310	14,691
Border Colonia Access Program - Tanquecitos I & II	5BCF5029	2,191,261	1,743,466
Border Colonia Access Program - Penitas 2 nd Call	5BCF5031	1,127,320	559,032
Border Colonia Access Program - Penitas 3 rd Call	8BCF5052	1,195,202	1,188,266
Border Colonia Access Program - San Carlos 1 and 2	5BCF5032	1,542,002	24,419
Border Colonia Access Program - Ranchitos 359	5BCF5034	392,035	333,521
Total Texas Department of Transportation			<u>4,019,689</u>
* Texas Juvenile Justice Department			
Border Project	TJPC-B-12-240	26,537	24,406
Border Project	TJPC-B-13-241	26,537	3,005
State Aid	TJPC-A-12-241	1,849,419	1,716,349
State Aid	TJPC-A-12-241	1,849,419	110,311
Justice Benefits, Inc.	TJPC-E-03-240		9,734
Justice Benefits, Inc.	TJPC-E-04-240		27,512
Justice Benefits, Inc.	TJPC-E-05-240		24,461
Justice Benefits, Inc.	TJPC-E-06-240		184,785

Webb County, Texas
Schedule of Expenditures of State Awards
for Year Ended September 30, 2012

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Program Expenditures</u>
Justice Benefits, Inc.	TJPC-E-07-240		300,865
Justice Benefits, Inc.	TJPC-E-08-240		323,580
Justice Benefits, Inc.	TJPC-E-09-240		239,859
Justice Benefits, Inc.	TJPC-E-10-240		189,932
Justice Benefits, Inc.	TJPC-E-11-240		163,713
Justice Benefits, Inc.	TJPC-E-12-240		59,453
Justice Benefits, Inc.	TJPC-E-13-241		4,265
Prevention and Intervention Demonstration Project	TJPC-S-12-240	44,816	29,876
Commitment Reduction Program	TJPC-C-12-240	246,883	244,888
Juvenile Justice Alternative Education Program	TJPC-P-12-240	18,770	414,987
Juvenile Justice Alternative Education Program	TJPC-P-13-241	18,770	45,267
Total Juvenile Justice Department			<u>4,117,248</u>
Texas Department of Housing and Community Affairs			
Housing Trust Fund Program - Veteran's Rental Assistance	Contract#1001124	312,500	137,853
Total Texas Department of Housing and Community Affairs			<u>137,853</u>
Texas Parks & Wildlife Department			
Community Outdoor Outreach Program	52-000544.1	30,000	15,502
Total Texas Parks & Wildlife			<u>15,502</u>
Texas State Comptroller			
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct. 1 FY 2012 Award		118
Total Texas State Comptroller			<u>118</u>
Texas Task Force on Indigent Defense			
FY2009 Multi-year Discretionary Grant	212-91-D16	811,274	72,981
FY2012 Formula Grant Program	212-11-240	131,753	131,753
Equalization Disbursement	-	567,255	21,080
Total Texas Task Force on Indigent Defense			<u>225,814</u>
Office of Attorney General			
Sheriff's Department - Other Victim Assistance Grant	1227149	42,000	24,069
Sheriff's Department - Victim Coordinator Liaison Grant	1333327	42,000	3,173
Texas VINE	1225358	30,710	28,151
Victim Coordinator Liaison Grant	1227115	42,000	37,496
Victim Coordinator Liaison Grant	1333319	42,000	3,246
Internet Crimes Against Children (ICAC)	1126457	18,000	17,992
Total Office of Attorney General			<u>114,127</u>

Webb County, Texas
Schedule of Expenditures of State Awards
for Year Ended September 30, 2012

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Program Expenditures</u>
Texas Department of Public Safety			
Passed through Texas Border Sheriff's Coalition			
Local Border Security Program FY10/11 (LBSP-11)	LBSP-10/11 (Webb)	508,052	15,147
Local Border Security Program FY2012 (LBSP-12)	LBSP-12 (Webb)	150,522	<u>25,612</u>
Total Texas Department of Public Safety			<u><u>40,759</u></u>
Office of the Governor			
CCH Reporting Compliance Project	SF-12-A10-25627-01	99,870	82,711
Border Prosecution Unit	2466301	210,000	157,459
Border Juvenile Gang Prevention/Intervention Program	2311002	183,000	153,689
Passed through El Paso District Attorney's Office			
Border Prosecutor Initiative	CH-10-A10-2283701	335,327	<u>52,706</u>
Total Office of the Governor			<u><u>446,565</u></u>
Permanent Judicial Commission for Children Youth & Families			
Family Drug Treatment Court	201-11-0040	16,905	<u>16,362</u>
			<u><u>16,362</u></u>
Southwest Border Anti-Money Laundering Alliance			
Financial Special Investigation Group	2012-0002	3,018,500	<u>253,167</u>
Total Southwest Border Anti-Money Laundering			<u><u>253,167</u></u>
Total State Financial Assistance			<u><u>10,885,266</u></u>

WEBB COUNTY, Texas
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2012

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

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

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

3. The period of availability for federal grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal project period is extended 30 days beyond the federal project period ending date, in accordance with provisions in Section H, Period of Availability of Federal Funds, Part 3, OMB Circular A-133 Compliance Statement.
4. The County is subject to audits of federal and state financial assistance. The notes to the financial statements disclose various contingencies for disallowed grant costs and forfeited grant Proceeds.
5. In October 2012 the U.S Department of Justice (USDOJ) conducted a review of the Office of the District Attorney for the 49th Judicial District of Texas (the County) use of federal equitable shared funds. Based on this review the USDOJ determined that the County had paid a total of \$1,820,212 for salaries and benefits and overtime for non-sworn law enforcement personnel from 2001 to 2012 for a total of \$1,820,212. Impermissible costs of \$102,565 corresponding to fiscal year 2012 are included as expenditures in the Schedule of Expenditures of Federal Awards. Since such use of funds were determined to be impermissible, the USDOJ required the County to reimburse a total \$662,542. The County refunded SDOJ in October 2012. In addition, \$1,157,670 in funds approved and due to the County as of October 22, 2012 were not paid to the County and were retained by USDOJ.
6. Major programs are noted in the Schedule of Expenditures of Federal Awards with an asterisk (*).

WEBB COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED SEPTEMBER 30, 2012

SECTION I --- SUMMARY OF AUDITORS' RESULTS

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

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

Identification of Major Programs		
	CFDA Numbers(s)	Name of Federal Program or Cluster
	97.067	Homeland Security Grant

(Continued)

WEBB COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED SEPTEMBER 30, 2012

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

Identification of Major Programs		
	CFDA Numbers(s)	Name of Federal Program or Cluster
	20.205	Highway Planning and Construction Cluster
	93.600	Head Start Program
	16.922 21.000	Equitable Sharing Program Treasury Forfeiture Fund
Name of State Program or Cluster		
Texas Department of Criminal Justice – Community Justice Assistance Division Grants		
Texas Juvenile Probation Commission Grants		
	Dollar threshold used to distinguish between Type A and Type B programs:	Federal \$756,136 State \$300,000
	Auditee qualified as low-risk auditee?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

SECTION II --- FINANCIAL STATEMENT FINDINGS

There were no findings required to be reported.

WEBB COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2012

SECTION III --- FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

2012-III-A – Activities Allowed/Allowable Costs (Support of Community-based programs- County Sheriff 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 total 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 organizations; 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 10/27/11 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)

Questioned Costs: None

Context: The District Attorney reported a total of \$113,829 as support for community based organizations in the Cost Certification Report for 2012.

The Sheriff Department general ledger account 170-2001-6709 has \$79,700 recorded as support for community based organizations.

Cause: The County's various Departments do not appear to be sufficiently knowledgeable of the requirements of the Department of Justice *Guide to Equitable Sharing for State and Local Law Enforcement Agencies* and the Department of Treasury and the Department of Treasury *Guide to Equitable Sharing*.

Effect: Payment by the County were made for impermissible uses.

Recommendation:

We recommend that all County departments involved in the expenditure of Federal forfeiture funds should receive training and become familiar with the Department of Justice's *Guide to Equitable Sharing for State and Local Law enforcement Agencies* and the Department of Treasury *Guide to Equitable sharing*.

WEBB COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2012

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

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 by 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 cancel checks for services provided to STCADA equal to the amount of the contribution.

In order to correct this issue, The District Attorney's Office will request copies of invoices along with the cancel checks prior to reimbursing eligible community based programs.

2012-III-B – Reporting (Annual Certification Report- County Sheriff Department) / CFDA #21.000 and CFDA#16.922

Criteria and Condition: "As a prerequisite to participating in the Department of Justice Equitable Sharing Program, a state or local law enforcement agency must annually submit to AFMLS a signed Equitable Sharing Agreement and Certification form. The agreement must be signed by the head of the law enforcement agency and a designated official of the governing body. By signing the Affidavit, the signatories agree to be bound by the statutes and guidelines that regulate the equitable sharing program and certify that the law enforcement agency will comply with these guidelines and statutes. State and local law enforcement agencies must submit this form within 60 days after the end of an agency's fiscal year, regardless of whether funds were received or maintained during the fiscal year. The report must be completed electronically and emailed to aca.submit@usdoj.gov". (Per *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*, April 2009, page 27, Item A).

The Annual Certification for the Sherriff's Federal Forfeiture Fund could not be obtained.

Questioned Costs: None

Context: A total of \$1,215,769 was recorded in the County Sheriff's Fund 170- Department of Treasury Forfeiture Fund and \$119,413 was recorded in the County Sheriff's Fund 175- Department of Justice Equitable Sharing Program

Cause: County Sheriff Department personnel did not provide the required certification form for our review and audit.

Effect: We were not able to determine if the County Sheriff's Department filed the required Annual Certification Report.

Recommendation: We recommend the County Sheriff's Department timely prepares and files the required annual certification report as required.

WEBB COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2012

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

2012-IIIC – Competitive Procurement- Sheriff’s Department/ CFDA #21.000

Criteria and Condition:

Per the U.S. Department of Treasury- *Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies (the Guide)*, equitably shared funds shall be used for only law enforcement purposes and are subject to the laws, rules, regulations, and orders of the state or local jurisdiction governing the use of public funds available for law enforcement purposes.

State law (Texas Government Code 262.023) requires competitive procurement of purchases exceeding \$50,000 in a fiscal year. The law also requires that “ (c) if an item is exempted under subsection (a)(7) is purchased, the commissioners court, after accepting a signed statement from the county official who makes purchases for the county as to the existence of only one source, must enter in its minutes a statement to that effect.”

Documentation of competitive procurement was not provided for two (2) vendors who had expenditures in excess of \$50,000 during the fiscal year charged to the Sheriff Department (fund170).

- Lamar Companies- \$52,524- Various checks paid in fiscal year.
- Heliworks Inc. - \$66,037- Check 25427; dated 3/21/12.

In addition we were not provided with documentation that would exempt the above two vendors from competitive procurement.

Questioned Costs: -0-

Context: Not able to determine since Annual certification report was not provided.

Cause: Unknown.

Effect: We were unable to determine if vendors paid in excess of \$50,000 were properly procured and in compliance with the County’s purchasing policies and procedures and State laws and regulations over procurement.

Recommendation: County Departments involved in the procurement function should become familiar with procurement requirements of the Equitable Sharing program.

Views of Responsible Officials and Planned Corrective Action: The County will issued the Department of Justice’s *Guide to Equitable Sharing for State and Local Law enforcement Agencies* and the Department of Treasury *Guide to Equitable Sharing Guides* as a reference source for permissible uses and impermissible uses to County Department involved with procurements.

This is to be provided under separate cover by County Sheriff Department.

WEBB COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2012

Finding 2010-01 – Weatherization Assistance for Low-Income Persons - ARRA Grant — CFDA No. 81.042; Grant No. 16090000682; Grant Period: September 1, 2009 — August 31, 2011; Pass-through Entity: Texas Department of Housing and Community Affairs

Criteria and Condition: In accordance with OMB Circular A-133, we attempted to conduct the compliance testing for this grant for the applicable compliance requirements. However, due to the unavailability of program documentation/files and personnel that administered this grant, we were faced with a scope limitation and were unable to conduct the compliance testing for this program.

Questioned Costs: Unknown

Context: The pass through entity, Texas Department of Housing and Community Affairs, issued a monitoring report on December 22, 2010 regarding the above mentioned grant. In the monitoring report, the state agency listed numerous findings regarding the administering of grant funds and possible grant violations. The grant funds were de-obligated by the state agency in a hearing held on January 20, 2011.

Cause: Pursuant to the release of the state monitoring report mentioned above, the grant administering department within Webb County, Texas, (Community Action Agency) was closed and all employees were terminated within this department. A federal investigation was initiated, which is currently undergoing, and the Federal Bureau of Investigation seized all files and other documentation within the department. As a result, we were not able to obtain documentation and other information necessary to properly conduct the required compliance testing.

Potential Effect: Webb County, Texas, has expended federal grant funds in a manner that may have violated certain of the restrictive provisions of the grant. The possible outcome of this matter is uncertain at this time. Depending on the outcome of the ongoing federal investigation, federal claims for refunds of any misspent grant monies are a possibility.

Recommendation: Webb County, Texas, should continue to cooperate with the ongoing investigation and comply with any requests made by federal officials in order to resolve said situation. Furthermore, we recommend that the controls in place to administer said program be evaluated to determine if any modifications need to be made in order to have a structure that would allow the County to prevent or detect grant deficiencies.

Views of Responsible Officials and Planned Corrective Actions: The County has and will continue to cooperate with the subject ongoing investigation. Internal controls are in place but will nevertheless be thoroughly evaluated to assure that compliance with grant requirements is met and to prevent similar deficiencies from re-occurring. Measures have been taken by Commissioners Court to bring the grant program back to good standing. The first being the release of employees associated with program and the appointment of a new director and an oversight director with extensive expertise in grant management and operations.

WEBB COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2012

Status: In Progress.

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

Finding 2010-02 – Low-Income Home Energy Assistance — CFDA No. 93.568; Grant No. 58100000834; Grant Period: January 1, 2010 — December 31, 2010; Pass-through Entity: Texas Department of Housing and Community Affairs

Criteria and Condition: In accordance with OMB Circular A-133, we attempted to conduct the eligibility compliance testing for this grant to ascertain that only eligible individuals received assistance. However, due to the incomplete availability of program files and unavailability of personnel that administered this grant, we were faced with a scope limitation and were unable to properly conduct the eligibility compliance testing for this program.

Questioned Costs: Unknown

Context: A sample of 60 client files was selected for audit from a population of 2,151 clients. We were informed that 20 out of the 60 selected files were confiscated by the Federal Bureau of Investigation as a result of the situation discussed in finding 2010-1 related to the Weatherization Assistance for Low- Income Persons grant. Out of the remaining 40 files, 16 files could not be accounted for. It could not be determined whether the files were also confiscated by the Federal Bureau of Investigation or had been misplaced. Department personnel that administered this grant were terminated as a result of the investigation discussed in finding 2010-1 and were not available to clarify this issue with us. We were only provided with 24 files out of our initial selected sample of 60 files, and we concluded that expanding the testing population would continue to result in the same outcome.

As a result of our review of the 24 files, we noted eight (8) files contained improper documentation and one (1) file reflected income that was above the threshold for eligibility. Although we made note of these matters, we were unable to properly conclude on eligibility compliance due to the scope limitation issue we encountered.

Cause: The complete population of client files was not available due to the ongoing federal investigation discussed in finding 2010-1.

WEBB COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2012

Effect: We were unable to conclude if eligible individuals received home energy assistance as stipulated in the grant requirements.

Recommendation: Eligibility testing should be conducted to verify the eligibility of the recipients of funds once the federal investigation is finalized and files are returned to the organization. Corrective action should be taken on any matters noted.

Views of Responsible Officials and Planned Corrective Actions: Determining the eligibility of a client and of a property was the responsibility of two employees, the one taking the application and the one certifying the eligibility. Training of County employees for this purpose was provided by the State. The controls were in place but unfortunately, they were not followed. There is a proposed plan to set up an auditor type of person to be the third employee certifying not only the eligibility but also the proposed and final work product.

Status: In Progress.

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

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

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

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

Questioned Costs: None.

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

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

WEBB COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2012

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

Views of Responsible Officials and Planned Corrective Action:

DEPT RESPONSE:

The Sheriff's Office was not aware that the State laws regarding prevailing wages existed or even applied to the construction projects initiated through our Office. It was originally noted by External Auditors that our Office may have not complied with the Davis Bacon Act but after our preliminary response (See Attached Response Dated November 20, 2012) to the 22 test questions which included facts regarding the Davis Bacon Act on 6 observations submitted by Sheriff's Office, the audit scope was changed to include non-compliance with Chapter 2258 of the Texas Government Code.

It must also be noted for purposes of clarification and due diligence on the part of the Sheriff's Office that the purpose of these construction projects were in fact law enforcement related, secondly specifications for work required were obtained and submitted to purchasing to include with front and backend boiler plates outlining general requirements by County/Purchasing Agent. And finally contracts were submitted to the County's Legal department for review and approval before construction phase was permitted.

Therefore, as one of many departments we utilize our County resources that provide us with procurement and legal resources/expertise to ensure that all Federal, State, local laws, and regulations are followed to ensure compliance with laws such as Chapter 2258 of the Texas Government Code.

CORRECTIVE ACTION PLAN:

Meet with Purchasing Agent to determine if a survey is required to determine the prevailing wages for our area and/or determine if it would be more effective to use the existing Davis Bacon Act prevailing wage schedule as determined by the United States Department of Labor as a model for prevailing wages required by County. Our Office will support either option and will ensure that all future construction contracts that fall within the requirements of Chapter 2258 (Government Code) are included in our request for proposals, formal or informal bid process and/or any other related matters as they pertain to procuring services for construction.

Status: In Progress

Department's Response and corrective action plan was submitted by the Sheriff's Department to HHS along with additional documentation. This finding is pending review by funding source.

WEBB COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2012

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

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

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

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

Questioned Costs: \$10,000

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

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

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

Views of Responsible Officials and Planned Corrective Action:

DEPT. RESPONSE:

The Request for payment made out to the Finance Director was approved by his Superiors but the lack of signature by another Official was an oversight on my part. If you review our records you will find that all requests for payments made out to Finance Director are signed by Sheriff and/or his designees (Chiefs).

The reason the External Audit finding conclusion is documented as *“We are unable to determine if funds were used for permissible uses”* is for the following reasons:

1. Item 20 of the Auditors Test Questions are stated as follows: "Please provide written procedures for disbursements of these funds". On department response to test questions, you will find that our Office provided a detailed response (*See Attached report, Item 20*).

WEBB COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2012

2. During the entrance interview I voluntarily told the External Auditors that we had protocol in place to issue out imprest funds, including an excel spreadsheet with running balances since inception (January of 2009), and a separate binder with all forms required to request and issue out funds for criminal informants, buy money, etc.
3. Lastly, I informed the External Auditors that they were welcomed to view the imprest fund binder in my office, inspect the safe where the funds are secured and inspect our detailed reports on running balances that reflect debit/credit activity. As of today the External Auditors have not visited my Office to conduct that inspection. No records were turned over due to confidentiality of operation; this was also communicated to Auditors during entrance interview.

As a result of the facts listed above, I respectfully disagree with the cause and effect statements made by External Auditors. Our office is very prudent on how we handle the issuance of this money, controls are very strict and documentation is plentiful. Nonetheless, we do offer the following corrective measure to improve this part of our operation. See below.

CORRECTIVE ACTION PLAN:

With regards to my response to test question, we will update our Standard Operating procedures for this operation, so it can correlate with our current control mechanism that is in place and being followed.

Status:

Department's Response and corrective action plan was submitted by the Sheriff's Department to HHS along with additional documentation. This finding is pending review by funding source.

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

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

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

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

WEBB COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2012

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

Questioned Costs: \$23,940

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

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

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

Views of Responsible Officials and Planned Corrective Action:

DEPT RESPONSE:

As previously mentioned in my initial response to test questions (See item 8 attached) no lobbying was permitted for this contract, it was strictly to monitor, report and schedule. Further, the lobby law regulates "direct communications" with members of the legislative or executive branch of state government to influence legislation or administrative action **See Gov't Code §§ 305.001, 305.003(a).**

The fact that the consultant was present during a meeting between Sheriff and Legislators does not constitute "Lobbying Activities".

CORRECTIVE ACTION PLAN:

In order to not leave any room for subjective opinions on law enforcement consulting contractors; we will reevaluate the contract outline and ensure that contract language is more clear and/or not subject to misinterpretations from the actual contractual obligations of the individuals hired to perform these duties which are paid through seized funds. We respect the External Auditors opinion on this matter and will use that opinion to improve our contractual terms and conditions to provide more clarity on duties/responsibilities of future contractors.

Status: In Progress

Department's Response and corrective action plan was submitted by the Sheriff's Department to HHS along with additional documentation. This finding is pending review by funding source.

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

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

WEBB COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2012

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

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

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

Questioned Costs: None.

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

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

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

Recommendation

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

- All purchase requisitions be approved by the Sheriff.
- All County departments involved in the expenditure of Federal forfeiture funds should receive training and become familiar with the *Guide to Equitable Sharing for State and Local Law enforcement Agencies*.
- All expenditures should be adequately documented. All vendors and consultants should be required to provide invoices with sufficient detail of the goods or services provided. Prepayments should not be permitted.

WEBB COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2012

Views of Responsible Officials and Planned Corrective Action:

DEPT RESPONSE:

- All purchase requisitions be authorized the Sheriff.
 - All purchase requisition related to Forfeiture funds are approved through the Sheriff, we use internal requisition forms to document that approval. We also have documentation where the Sheriff authorized the Finance Director as his designee to approve purchase requisitions and accounts payable request; approval forms were submitted to Auditors and Purchasing. About a year ago the County Auditor required that the Sheriff signature be noted and that he would no longer accept the Finance Director's signature on Forfeiture related expenditures only. That practice has been in place since directive was forwarded by Mr. Leo Flores.
- All County departments involved in the expenditure of federal forfeiture funds should receive training and become familiar with the Guide to Equitable Sharing for State and Local Law enforcement Agencies.
 - Sheriff's Office, County Attorney's Office and County Auditor's staff have attended forfeiture trainings in the past. As others are offered our Office will continue to attend.
- All expenditures should be adequately documented. All vendors and consultants should be required to provide invoices with sufficient detail of the goods or services provided. Prepayments should not be permitted.
 - All expenditures are adequately documented.
 - All vendors do provide invoices and sufficient detail of goods and services.
 - Consultants will be required to provide more detailed invoicing to avoid subjective opinions on duties that are clearly outlined in contract.
 - Prepayments have been practiced in the past to avoid late fees and other penalties for failure to pay in accordance with contractual compensation terms and conditions.
County is currently not releasing checks unless the Court approves the release of checks. Cancellation/timing of meetings has been problematic for all departments that are not adhering to payment terms and/or travel advancement requests, etc.
- All expenditures should be presented to Commissioner's Court for approval prior to the payment of goods or services.
 - Expenditures related to forfeiture funds are not required to be approved by Commissioners Court.
 - Some forfeiture related items are still taken as informative items for governing body and public transparency.
 - Items that require formal bidding process are taken to Court so Purchasing Agent can secure approval to advertise/award contracts that require formal bidding process. Actual expenditure does not require approval by Court.
 - Our County Attorney has rendered her opinion not only based on the law but based on actual forfeiture trainings conducted by the Attorney General's Office which have confirmed that the Head of the Agency (Sheriff) has full authority over expenditure of his forfeiture funds. See Commissioners Court Meeting dated January 1, 2010 for detailed discussion with Governing Body.

Please see responses listed above in bullet format. Our Office has always and will continue to follow all policies, laws and regulations of the County, State and Federal rules.

WEBB COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2012

CORRECTIVE ACTION PLAN:

Meet with County Auditor and Purchasing Agent to discuss the opinions rendered in this report and make any adjustments to current County policy with the blessing of the governing body, if required.

Our Office will also attend more training by the State / Federal agencies to keep up with new rules and regulations dealing with seized funds as recommended by External Auditors.

Status: In Progress

Department's Response and corrective action plan was submitted by the Sheriff's Department to HHS along with additional documentation. This finding is pending review from funding source.



LEO FLORES

Webb County Auditor

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April 30, 2013

Federal Audit Clearinghouse

Bureau of the Census
1201 E. 10th Street
Jeffersonville, IN 47132

Ref: Webb County, Texas
Financial and Compliance Audit
2012 Comprehensive Annual Financial Report

Dear Sir/Madam:

Enclosed please find the Webb County Sheriff responses to the Schedule of Findings and Questioned Costs pages 318 through 320 submitted after the completion of the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2012. The responses were issued under separate cover to the County's independent auditors for inclusion under the caption "Views of Responsible Officials and Planned Corrective Action.

SECTION III --- FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

- **2012-III-A – Activities Allowed/Allowable Costs (Support of Community-based programs- County Sheriff Department and District Attorney) / CFDA #16.992 and CFDA #21.000**
- **2012-III-B – Reporting (Annual Certification Report- County Sheriff Department) / CFDA #21.000 and CFDA#16.922**
- **2012-IIIC – Competitive Procurement- Sheriff's Department/ CFDA #21.000**

If you have any question, please contact our office at (956) 523-4016.

Sincerely,

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

Leo Flores,
Webb County Auditor

encl.

WEBB COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2012

SECTION III --- FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

2012-III-A – Activities Allowed/Allowable Costs (Support of Community-based programs- County Sheriff 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 total 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 organizations; 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 10/27/11 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)

Questioned Costs: None

Context: The District Attorney reported a total of \$113,829 as support for community based organizations in the Cost Certification Report for 2012.

The Sheriff Department general ledger account 170-2001-6709 has \$79,700 recorded as support for community based organizations.

Cause: The County's various Departments do not appear to be sufficiently knowledgeable of the requirements of the Department of Justice *Guide to Equitable Sharing for State and Local Law Enforcement Agencies* and the Department of Treasury and the Department of Treasury *Guide to Equitable Sharing*.

Effect: Payment by the County were made for impermissible uses.

Recommendation:

We recommend that all County departments involved in the expenditure of Federal forfeiture funds should receive training and become familiar with the Department of Justice's *Guide to Equitable Sharing for State and Local Law enforcement Agencies* and the Department of Treasury *Guide to Equitable sharing*.

WEBB COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2012

Views of Responsible Officials and Planned Corrective Action: Provided under separate cover by County Sheriff Department.

SHERIFF'S OFFICE 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 initiate and purpose.

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.

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 by 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 cancel checks for services provided to STCADA equal to the amount of the contribution.

In order to correct this issue, The District Attorney's Office will request copies of invoices along with the cancel checks prior to reimbursing eligible community based programs.

2012-III-B – Reporting (Annual Certification Report- County Sheriff Department) / CFDA #21.000 and CFDA#16.922

Criteria and Condition: "As a prerequisite to participating in the Department of Justice Equitable Sharing Program, a state or local law enforcement agency must annually submit to AFMLS a signed Equitable Sharing Agreement and Certification form. The agreement must be signed by the head of the law enforcement agency and a designated official of the governing body. By signing the Affidavit, the signatories agree to be bound by the statutes and guidelines that regulate the equitable sharing program and certify that the law enforcement agency will comply with these guidelines and statutes. State and local law enforcement agencies must submit this form within 60 days after the end of an agency's fiscal year, regardless of whether funds were received or maintained during the fiscal year. The report must be completed electronically and emailed to aca.submit@usdoj.gov". (Per *Guide to Equitable Sharing for State and Local Law Enforcement Agencies*, April 2009, page 27, Item A).

WEBB COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2012

The Annual Certification for the Sherriff's Federal Forfeiture Fund could not be obtained.

Questioned Costs: None

Context: A total of \$1,215,769 was recorded in the County Sheriff's Fund 170- Department of Treasury Forfeiture Fund and \$119,413 was recorded in the County Sheriff's Fund 175- Department of Justice Equitable Sharing Program

Cause: County Sheriff Department personnel did not provide the required certification form for our review and audit.

Effect: We were not able to determine if the County Sheriff's Department filed the required Annual Certification Report.

Recommendation: We recommend the County Sheriff's Department timely prepares and files the required annual certification report as required.

Views of Responsible Officials and Planned Corrective Action: Provided under separate cover by County Sheriff Department.

SHERIFF'S OFFICE RESPONSE:

Our Office concurs with the External auditor's recommendation. The annual reports are typically submitted as required but an extension on the submittal of these reports was requested and we anticipate on completing the annual certification report by end of April 2013.

2012-IIIC – Competitive Procurement- Sheriff's Department/ CFDA #21.000

Criteria and Condition:

Per the U.S. Department of Treasury- *Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies (the Guide)*, equitably shared funds shall be used for only law enforcement purposes and are subject to the laws, rules, regulations, and orders of the state or local jurisdiction governing the use of public funds available for law enforcement purposes.

State law (Texas Government Code 262.023) requires competitive procurement of purchases exceeding \$50,000 in a fiscal year. The law also requires that " (c) if an item is exempted under subsection (a)(7) is purchased, the commissioners court, after accepting a signed statement from the county official who makes purchases for the county as to the existence of only one source, must enter in its minutes a statement to that effect."

Documentation of competitive procurement was not provided for two (2) vendors who had expenditures in excess of \$50,000 during the fiscal year charged to the Sheriff Department (fund170).

- Lamar Companies- \$52,524- Various checks paid in fiscal year.
- Heliworks Inc. - \$66,037- Check 25427; dated 3/21/12.

In addition we were not provided with documentation that would exempt the above two vendors from competitive procurement.

WEBB COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2012

Questioned Costs: -0-

Context: Not able to determine since Annual certification report was not provided.

Cause: Unknown.

Effect: We were unable to determine if vendors paid in excess of \$50,000 were properly procured and in compliance with the County's purchasing policies and procedures and State laws and regulations over procurement.

Recommendation: County Departments involved in the procurement function should become familiar with procurement requirements of the Equitable Sharing program.

Views of Responsible Officials and Planned Corrective Action: The County will issued the Department of Justice's *Guide to Equitable Sharing for State and Local Law enforcement Agencies* and the Department of Treasury Guide to Equitable Sharing Guides as a reference source for permissible uses and impermissible uses to County Department involved with procurements.

Provided under separate cover by County Sheriff Department.

SHERIFF'S OFFICE RESPONSE:

Our Office feel confident that we did comply with the procurement laws as they are stipulated the Texas Local Government code. Specifically the expenditures for LAMAR were in accordance with Section 262.024 (Discretionary Exemption) (7) (a) "items for which competition is precluded because of the existence of patents, copyrights, secrets processes, **or monopolies**".

Since LAMAR occupies over 350 structures for billboard locations and the other four (4) competitors occupy 6 or less structures per business; the sites required for us to utilize and maximize our law enforcement public safety announcements are all monopolized by LAMAR Companies.

Further, because this was expenditure through forfeiture funds; the Head of the law enforcement agency (Sheriff) has full authority over the expenditure of these funds. Therefore, two things must be in place, compliance with procurement laws and authority from the Sheriff to spend the funds. Both of these factors were met.

The External Auditors observation that "The law also requires that " (c) if an item is exempted under subsection (a)(7) is purchased, the commissioners court, after accepting a signed statement from the county official who makes purchases for the county as to the existence of only one source, must enter in its minutes a statement to that effect." Only applies to current funds (i.e. General fund) and/or bond funds or other sources such as Certificate of obligations funding where the Commissioners Court has full authority over those expenditures. This expense did not transpire through the aforementioned funding sources. The Sheriff has full authority over the expenditures of forfeiture funds in conjunction with Section 262.024 (Discretionary Exemption) (7) (a) "items for which competition is precluded because of the existence of patents, copyrights, secrets processes, **or monopolies**".

Nevertheless, in order to provide an acceptable corrective action plan for the External Auditors I have met with the Purchasing Agent for Webb County and her staff will be assisting me with the implementation of annual contracts for different sources of services in order to not provide a perception of non-compliance even if no violations occurred.

WEBB COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2012

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In respect to the Heliworks expenditure it must be noted that no competitive bids were obtained because this was not a new service but an ongoing service on our helicopter to complete the certification from the FAA to establish an "Air Worthiness" status by the FAA.

Further, the aircraft is a 1968 OH6A Helicopter that stopped being manufactured in 1977-78. The only company that had the following three categories licensed by the FAA was Heliworks as it pertained to this model aircraft. Those categories included 1) Airframe 2) Engine 3) avionics / communication. It should also be noted that Court was aware of the services obtained for this purpose and the reasons they were selected; this was communicated as an informative item.

Nevertheless, in order to provide an acceptable corrective action plan for the External Auditors I have met with the Purchasing Agent for Webb County and her staff will be assisting me with the implementation of annual contracts for different sources of services in order to not provide a perception of non-compliance even if no violations occurred.