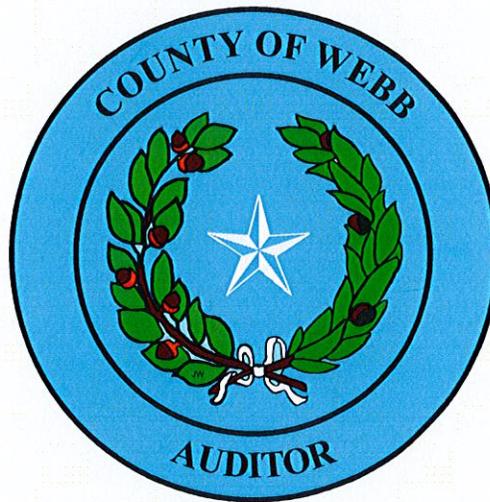


# COMPREHENSIVE ANNUAL FINANCIAL REPORT

**Webb County, Texas**  
For the Fiscal Year Ended September 30, 2013



Leo Flores  
Webb County Auditor

**Comprehensive Annual Financial Report  
of Webb County, Texas  
For The Fiscal Year Ended, September 30, 2013**

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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 28, 2014

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, 2013.

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, 2013 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 5<sup>th</sup> 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 FY 2012-2013 budget projected year-end expenses to exceed revenues by more than \$1.9M , the actual year ending revenues exceeded expenses by 929K. The County's financial disciplines and operational policies enabled the County to continue with its core services to its citizens and employees. The General Fund balance at the beginning of FY 2013-2014 is 16.7% 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. Funding is in place to build a juvenile detoxification center at the Youth Village site sometime during this current fiscal 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 1<sup>st</sup> and ends September 30<sup>th</sup>, 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, 2013 was set at \$.420055 per \$100 valuation. The debt service portion of the tax rate is \$.043153 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 nine Agency Funds which include the District Clerk Fund (Escrow), the County Clerk Fund (Escrow), the Tax Assessor-Collector Fund, the Sheriff Inmate Fund, the District Attorney Hot Check Processing Fund, the District Attorney Pool Forfeiture Fund, Cash Bonds Fund, and the Unclaimed Money Fund.

### **THE COMMUNITY AND THE ECONOMY**

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

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 continue to expand to meet the demands of the growing student population. The University is home to an innovative Ph.D. in International Business that capitalizes on Laredo's historical position as a crossroads of commerce and culture. City of Laredo has a stadium that is home to a semi-pro baseball team named the Laredo Lemurs. Every third Saturday of the month, El Centro De Laredo Farmer's Market opens to offer fresh locally grown produce, prepared foods, cut flowers, and plants. Laredo is the seat of a Catholic Diocese that covers seven counties (11,000 square miles) headquartered at the historic San Agustin Cathedral in downtown Laredo.

### **CERTIFICATE OF ACHIEVEMENT**

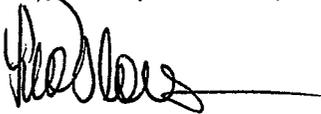
Webb County was awarded a "*Certificate of Achievement for Excellence in Financial Reporting*" by the Government Finance Officers Association of the United States and Canada (GFOA) for its Comprehensive Annual Financial Report for the year ended September 30, 2012. The Certificate of Achievement is a 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 two (22) consecutive years (1991 thru 2012). 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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***Government  
Finance  
Officers  
Association  
Award***

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the fiscal year ended September 30, 2012. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. The County has received a Certificate of Achievement for every year since 1991.



**Government Finance Officers Association**

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

**Presented to**

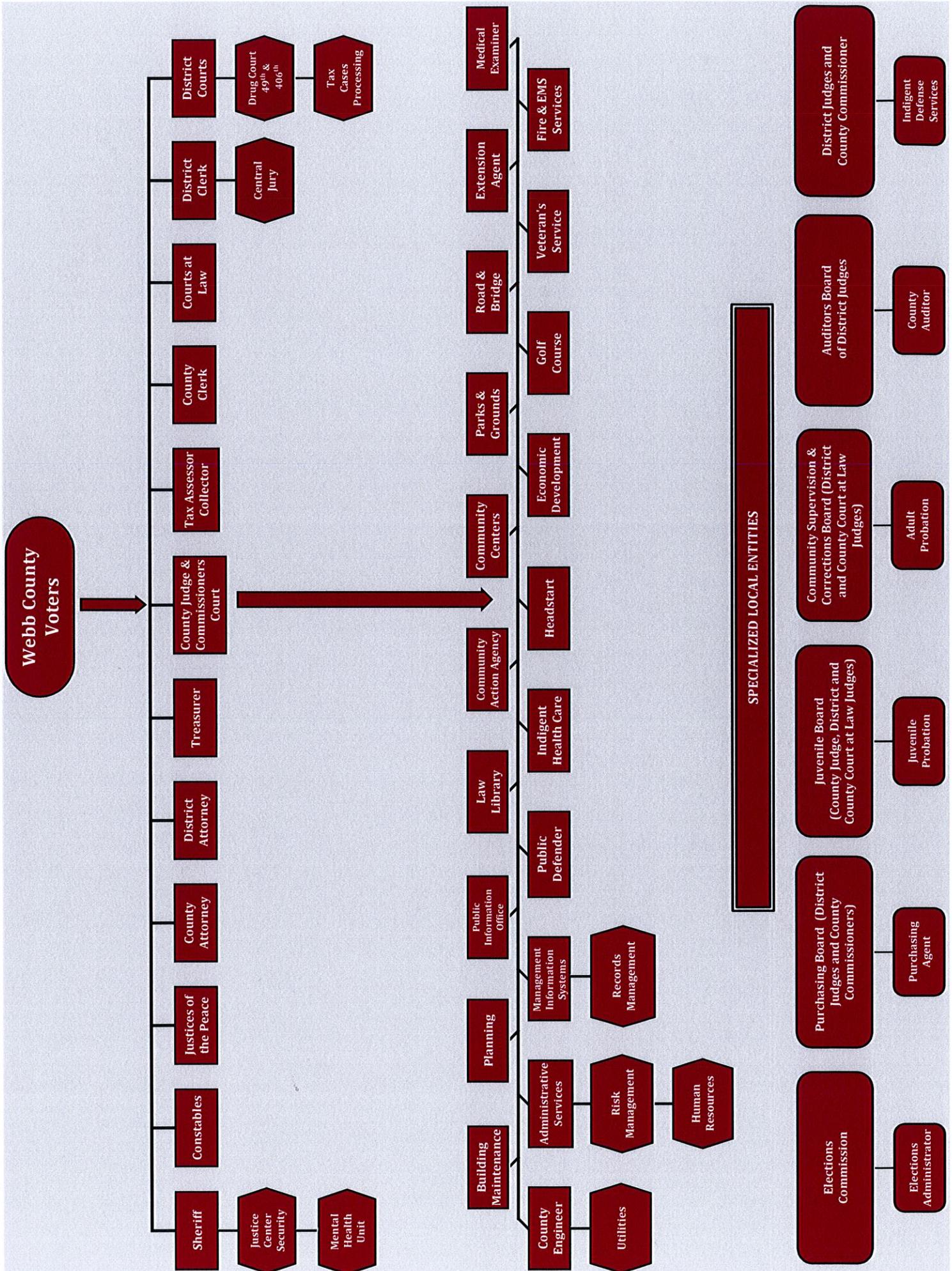
**Webb County  
Texas**

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

**September 30, 2012**

A handwritten signature in black ink, reading "Jeffrey R. Emer". The signature is written in a cursive, flowing style.

**Executive Director/CEO**



## WEBB COUNTY OFFICIALS AND DEPARTMENT HEADS

### COMMISSIONERS COURT

|                           |                         |
|---------------------------|-------------------------|
| Valdez, Daniel            | County Judge            |
| Montemayor, Kristopher M. | Commissioner Precinct 1 |
| Tijerina, Rosaura         | Commissioner Precinct 2 |
| Galo, John C.             | Commissioner Precinct 3 |
| Canales, Jaime A.         | Commissioner Precinct 4 |

### COURTS OF LAW

|                         |   |
|-------------------------|---|
| 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 <sup>th</sup> 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 <sup>th</sup> 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 <sup>th</sup> Judicial District Judge     |
| Palomo, Rebecca Ramirez | 341 <sup>st</sup> Judicial District Judge     |
| Veliz, Ramiro, Jr.      | Justice Of The Peace Precinct 2 Place 1 Judge |

### ELECTED OFFICIALS

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

### APPOINTED OFFICIALS

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

### DEPARTMENT HEADS

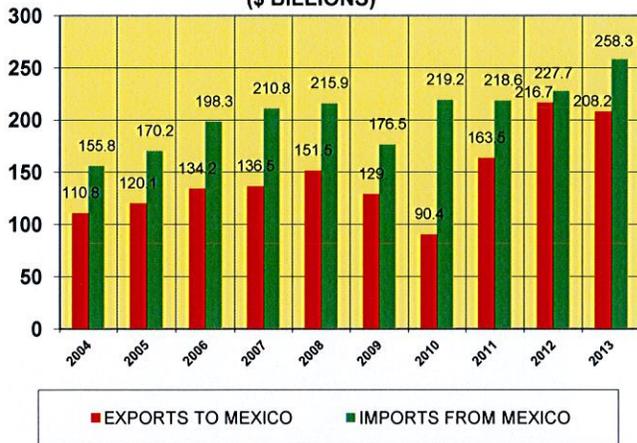
|                               |   |
|-------------------------------|---|
| Araiza, Gregorio B., III      | Larga Vista Community Center Director                 |
| Aranda, Virginia              | Interim-Public Defender                               |
| Benavides, Rosa E.            | Director of Precinct 1 Community Centers              |
| Cadena, Nancy                 | Indigent Health Care Director                         |
| Carrillo, Yolanda L.          | Law Librarian   |
| Cavazos, Javier               | Fred & Anita Bruni Community Center Director          |
| Cortinas, Ma. Nelda           | Bruni Community Center Director                       |
| Davila, Sara Alicia           | La Presa Community Center Director                    |
| Garcia, Armandina             | Interim Santa Teresita Community Center Director      |
| Garcia, Mario J.              | Ernesto J. Salinas Community Centers Director         |
| Garza, David                  | Veteran's Service Officer                             |
| 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                      |
| 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               |
| Perez-Garcia, Luis            | County Engineer                                       |
| Rodriguez, Jose Luis          | Interim Road & Bridge Superintendent                  |
| Rangel, Ricardo A.            | Fire & EMS Services Chief                             |
| Sanchez, Juan L.              | Public Information Officer                            |
| Stern, Corinne Elizabeth D.O. | Medical Examiner                                      |
| Tiffin, Rhonda M.             | Planning & Physical Development                       |
| Vargas, Juan                  | C.A.A. & Economic Development Director                |
| Villarreal, Oscar L.          | Elections Administrator                               |



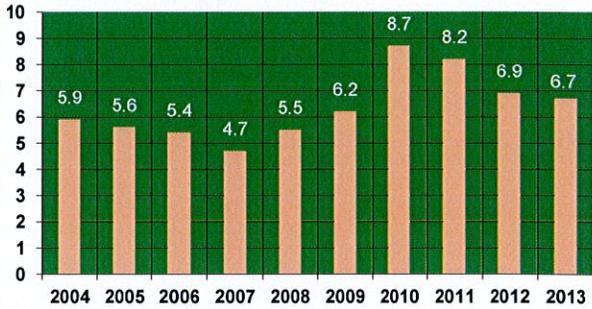
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# WEBB COUNTY'S BUSINESS BAROMETER

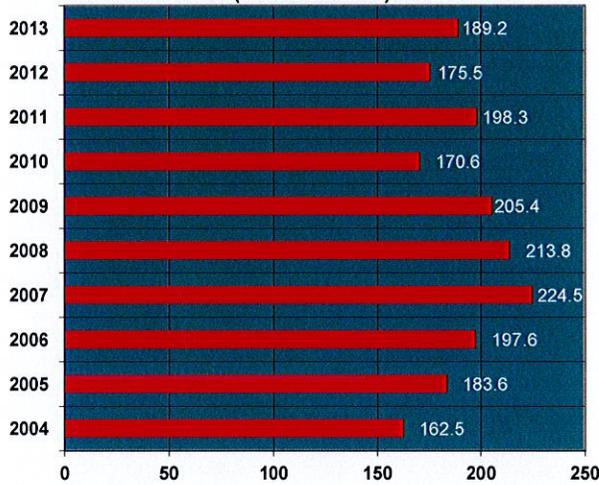
**U.S. / MEXICO TRADE**  
(\$ BILLIONS)



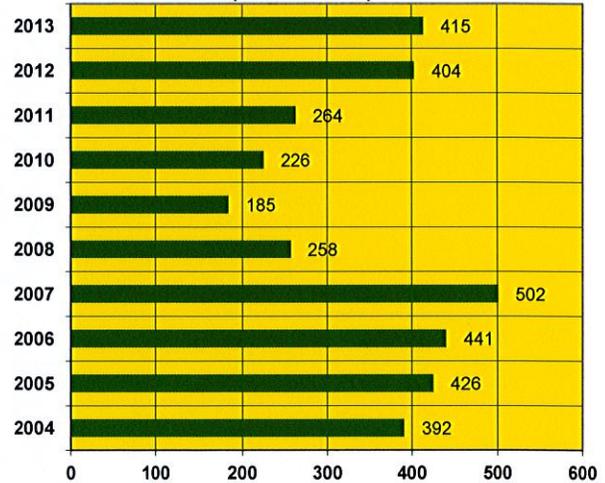
**UNEMPLOYMENT RATE**



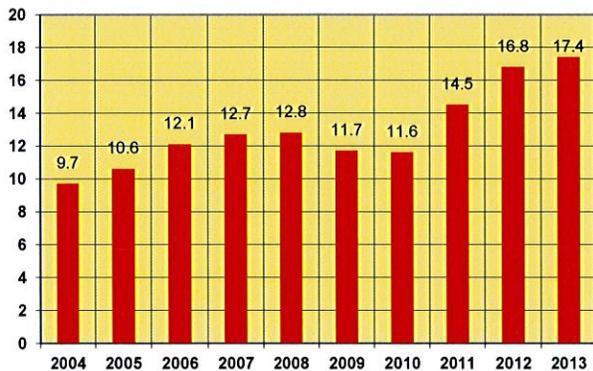
**AIRLINE PASSENGERS**  
( THOUSANDS )



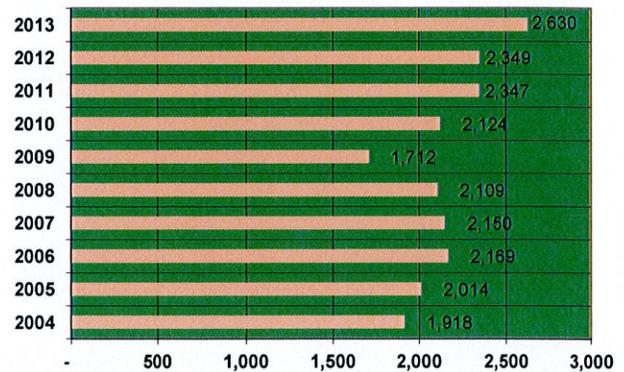
**TOTAL BUILDING PERMITS**  
(\$ MILLIONS)



**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

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Webb County, Texas (the "County" as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness

of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Information*

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

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

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2014, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



March 27, 2014



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## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

(Unaudited)

As management of Webb County, Texas, we offer readers of the County's financial statements, this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2013. Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the Transmittal Letter (beginning on page ix) and the County's financial statements (beginning on page 21).

### **FINANCIAL HIGHLIGHTS**

#### **Highlights for Government-wide Financial Statements**

- The County's assets and deferred outflow of resources exceeded its liabilities and deferred inflows of resources at the close of the fiscal year 2013 by \$138,619,491 (*total net position*). Of this amount, \$26,466,193 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$10,046,359 (7.8%) from the previous year. This was mainly attributable to a net increase of \$10,879,559 in governmental-type net position and a decrease of \$833,200 in business-type net position.

#### **Highlights for Fund Financial Statements**

- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$49,093,377, an increase of \$22,336,831 from the prior year. The revenue with the most significant changes were an increase of \$4.1 million (or 6.8%) property taxes revenues. The Health and Human Services expenditures had an increase of \$2.4 million (or 12.6%) from the prior year.
- The County's General Fund reported a fund balance of \$17,523,246, an increase of \$3,810,554 (or 27.8%) from prior year. The unassigned fund balance for the general fund was \$13,022,451, or 16.5% of total general fund expenditures.

#### **Long-Term Debt Highlight**

- Webb County's total bond debt outstanding increased by \$13,452,00 by the end of the fiscal year as compared to prior year.
- Webb County issued \$18 million in Certificates of Obligation, Series 2013 and \$9.2 million in Limited Tax Refunding Bonds, Series 2012.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

### **Government-wide Financial Statements**

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

The *Statement of Net Position* presents information on all of the County's assets and deferred outflow of resources less liabilities, and deferred inflow of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the *financial position* of the County is improving or deteriorating. During 2013, the net position of the County increased by \$10 million.

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

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

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

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

## **Fund Financial Statements**

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

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

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

The County maintains 115 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund and Certificates of Obligations, Series 2013, which are considered to be major funds. Information for the other 113 governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

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

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

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

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

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

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

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

## **FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

The government-wide financial analysis focuses on the net position and changes in net position of the County's governmental and business-type activities. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As the following table demonstrates, the County's assets and deferred outflow of resources exceeded its liabilities and deferred inflows of resources by \$138,619,491 at September 30, 2013.

**Webb County's Net Position**  
(in Thousands)

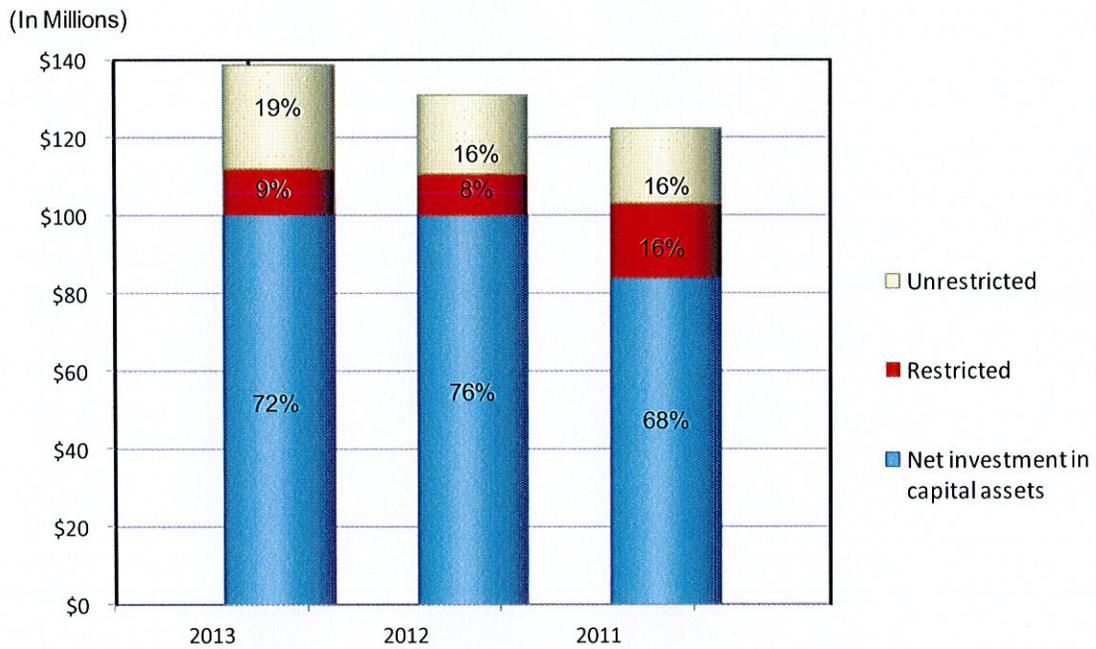
|                                   | <u>Governmental</u>      |                          | <u>Business-type</u>   |                        | <u>Total</u>             |                          |
|-----------------------------------|--------------------------|--------------------------|------------------------|------------------------|--------------------------|--------------------------|
|                                   | <u>Activities</u>        |                          | <u>Activities</u>      |                        |                          |                          |
|                                   | 2013                     | 2012                     | 2013                   | 2012                   | 2013                     | 2012                     |
| Current and other assets          | \$ 81,350                | \$ 64,113                | \$ (2,446)             | \$ (2,231)             | \$ 78,904                | \$ 61,882                |
| Capital Assets                    | 148,848                  | 149,710                  | 13,720                 | 14,226                 | 162,569                  | 163,936                  |
| Total assets                      | <u>230,198</u>           | <u>213,822</u>           | <u>11,275</u>          | <u>11,995</u>          | <u>241,473</u>           | <u>225,818</u>           |
| Deferred Outflow of Resources     | <u>1,780</u>             |                          | <u>37</u>              |                        | <u>1,817</u>             | <u>-</u>                 |
| Current and other liabilities     | 12,843                   | 18,818                   | 266                    | 275                    | 13,109                   | 19,093                   |
| Long-term liabilities outstanding | 84,530                   | 69,189                   | 7,031                  | 6,534                  | 91,561                   | 75,723                   |
| Total liabilities                 | <u>97,373</u>            | <u>88,007</u>            | <u>7,297</u>           | <u>6,809</u>           | <u>104,670</u>           | <u>94,816</u>            |
| Deferred Inflow of Resources      |                          |                          |                        |                        | -                        | -                        |
| Net Position:                     |                          |                          |                        |                        |                          |                          |
| Net investment in capital assets  | 92,240                   | 92,248                   | 7,984                  | 7,826                  | 100,224                  | 100,074                  |
| Restricted                        | 11,503                   | 10,223                   | 426                    | 450                    | 11,929                   | 10,673                   |
| Unrestricted                      | <u>30,861</u>            | <u>23,344</u>            | <u>(4,395)</u>         | <u>(3,089)</u>         | <u>26,466</u>            | <u>20,255</u>            |
| <b>Net Position</b>               | <b><u>\$ 134,605</u></b> | <b><u>\$ 125,816</u></b> | <b><u>\$ 4,015</u></b> | <b><u>\$ 5,186</u></b> | <b><u>\$ 138,619</u></b> | <b><u>\$ 131,002</u></b> |

By far, the largest portion of the County's net position, \$100,224,056 (72.3%) reflects investment in buildings, vehicles, equipment, infrastructure and construction in progress, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, \$11,929,242 (8.6%) represents resources that are subject to external restrictions. The remaining balance of *unrestricted net position* \$26,466,193 (19.1%) may be used to meet the government's ongoing obligations to citizens and creditors.

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

### Webb County, Texas Composition of Net Position



The following table demonstrates the County's net position increased by \$10,046,359 from the prior year.

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

|   | Governmental      |                   | Business-type   |                 | Total             |                   |
|---|-------------------|-------------------|-----------------|-----------------|-------------------|-------------------|
|   | Activities        |                   | Activities      |                 |                   |                   |
|   | 2013              | 2012              | 2013            | 2012            | 2013              | 2012              |
| <b>REVENUES</b>   |                   |                   |                 |                 |                   |                   |
| <b>Program revenues:</b>  |                   |                   |                 |                 |                   |                   |
| Charges for services  | \$ 19,845         | \$ 12,954         | \$ 1,958        | \$ 2,465        | \$ 21,803         | \$ 15,420         |
| Operating grants and contributions  | 35,467            | 36,335            |                 |                 | 35,467            | 36,335            |
| Capital grants and contributions  | 302               | 3,991             |                 |                 | 302               | 3,991             |
| <b>General revenues:</b>  |                   |                   |                 |                 |                   |                   |
| Property taxes  | 64,221            | 59,620            |                 |                 | 64,221            | 59,620            |
| Other taxes   | 18,518            | 18,047            |                 |                 | 18,518            | 18,047            |
| Other   | 2,062             | 2,631             | 0               | 1               | 2,063             | 2,631             |
| <b>Total Revenues</b>   | <b>\$ 140,416</b> | <b>\$ 133,577</b> | <b>\$ 1,958</b> | <b>\$ 2,466</b> | <b>\$ 142,374</b> | <b>\$ 136,043</b> |
| <b>EXPENSES</b>   |                   |                   |                 |                 |                   |                   |
| <b>Program activities</b>   |                   |                   |                 |                 |                   |                   |
| <b>Primary government:</b>  |                   |                   |                 |                 |                   |                   |
| Governmental activities:  |                   |                   |                 |                 |                   |                   |
| General Government  | \$ 21,326         | \$ 21,584         |                 |                 | \$ 21,326         | \$ 21,584         |
| Public Safety   | 20,098            | 20,736            |                 |                 | 20,098            | 20,736            |
| Justice System  | 36,837            | 29,832            |                 |                 | 36,837            | 29,832            |
| Health and Human Services   | 21,659            | 19,363            |                 |                 | 21,659            | 19,363            |
| Infrastructure and Environmental Services                                 | 8,932             | 7,752             |                 |                 | 8,932             | 7,752             |
| Correction and Rehabilitation   | 16,514            | 18,726            |                 |                 | 16,514            | 18,726            |
| Community and Economic Development  | 3,547             | 3,320             |                 |                 | 3,547             | 3,320             |
| Interest on Long-term Debt  | 2,982             | 2,668             |                 |                 | 2,982             | 2,668             |
| <b>Business-type Activities</b>   |                   |                   |                 |                 |                   |                   |
| Webb County Enterprise Funds  |                   |                   | \$ 3,267        | \$ 3,265        | 3,267             | 3,265             |
| <b>Total Expenses</b>   | <b>\$ 131,895</b> | <b>\$ 123,982</b> | <b>\$ 3,267</b> | <b>\$ 3,265</b> | <b>\$ 135,162</b> | <b>\$ 127,247</b> |
| Increase (decrease) in net position<br>before special items and transfers | \$ 8,521          | \$ 9,595          | \$ (1,308)      | \$ (799)        | \$ 7,212          | \$ 8,796          |
| Special Items:  |                   |                   |                 |                 |                   |                   |
| Gain on Sale of Land  | 2,834             |                   |                 |                 | 2,834             |                   |
| Transfers   | (475)             | (475)             | 475             | 475             |                   |                   |
| Change in net position  | \$ 10,880         | \$ 9,120          | \$ (833)        | \$ (324)        | \$ 10,046         | \$ 8,796          |
| <b>Net position - beginning (restated)</b>                                | <b>123,725</b>    | <b>116,696</b>    | <b>4,848</b>    | <b>5,510</b>    | <b>128,573</b>    | <b>122,206</b>    |
| <b>Net position - end of year</b>   | <b>\$ 134,605</b> | <b>\$ 125,816</b> | <b>\$ 4,015</b> | <b>\$ 5,186</b> | <b>\$ 138,619</b> | <b>\$ 131,002</b> |

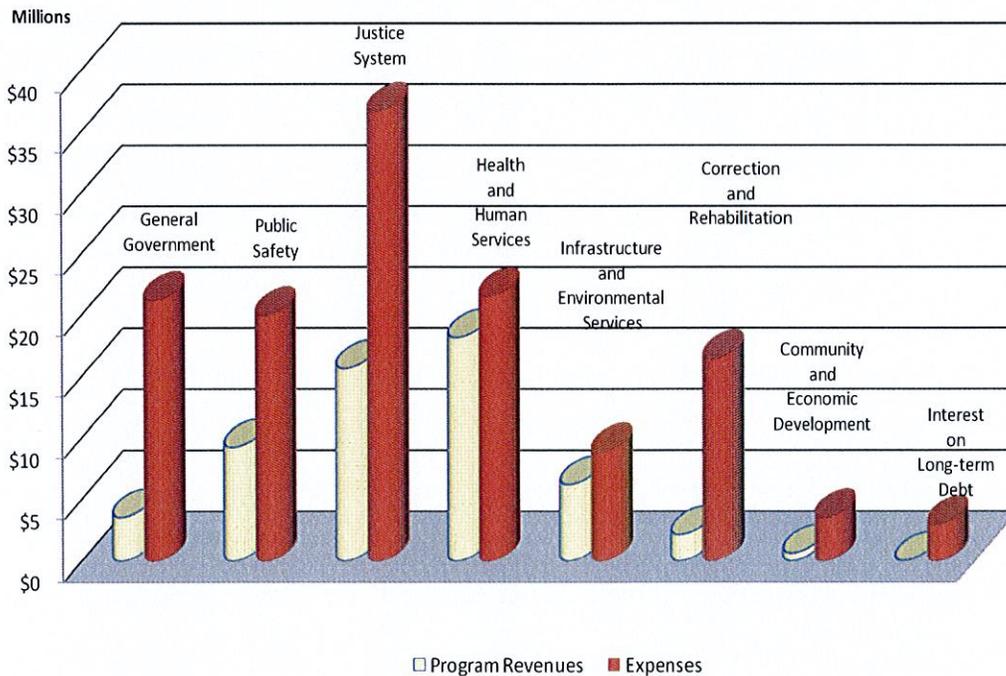
During the current fiscal year, the County's total revenues increased by \$6,331,463 (4.7%) and total expenses increased by approximately \$7.9 million (6.2%). Total revenues for this year were more than total expenses resulting in an increase in *total net position* of \$7,212,359. Most of the growth reflects an increase in revenues from charges for services as compared to the previous year in the amount of \$6.4 million (or 41.4%) which is attributable to the increase in revenue recognition from deferred revenue by Justice System function receivables.

## Governmental Activities

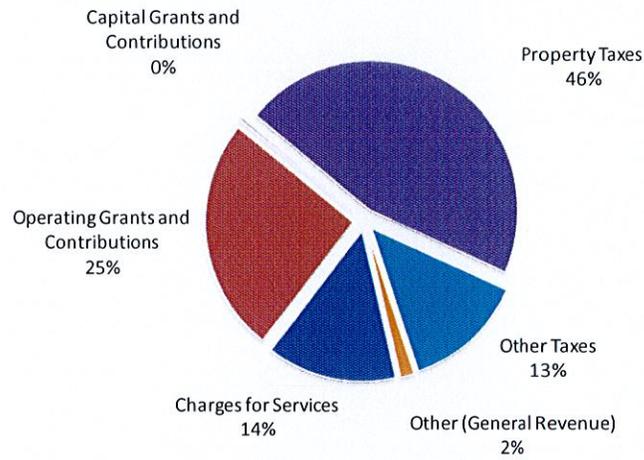
Governmental activities increased the County's net position by \$10,879,559, resulting in 108.3% of the total growth in net position as business-type activities decreased net position by 8.3%. Key elements of this increase are as follows:

- Overall, revenue increased by \$6,839,037 or 5.1 percent of which a significant share of \$6.9 million relates to charges for services and \$4.6 million to property taxes. In contrast, capital grants and contributions decreased by \$3.7 million.
- The Justice System function was the function with the most significant changes in revenue with an increase of \$7.2 million (85%) compared from prior year. The change can be attributable to revenue recognition of \$8.8 million deferred revenue from Justice System, where the allowances for doubtful account receivables changed from average 90 percent to 45 percent.
- Expenses of governmental activities increased by \$7.9 million which is a 6.4% increase from the prior year; which is primarily attributable to the increasing cost of Justice System function with \$7 million increase and the expenses incurred for the Health and Human Services function with an increase of \$2.3 million. The Health and Human Services increased cost can be attributable to increased funding in operating grants and contributions from The Regional Healthcare Partnership (RHP) 20 Anchor which provides indigent health care services and operations.

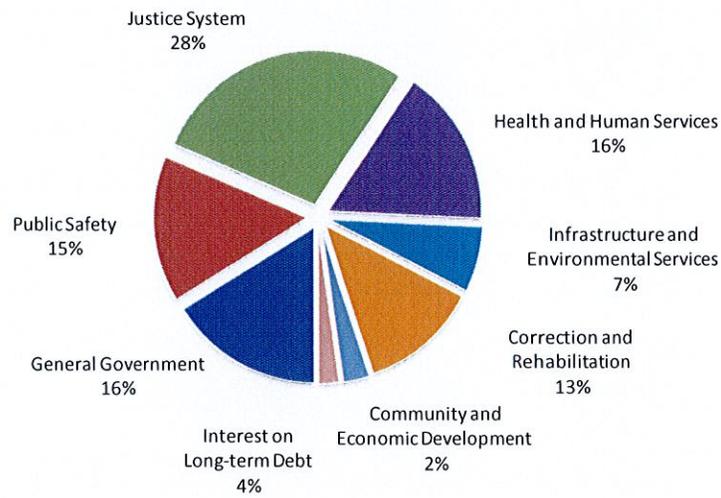
### Program Revenue and Expense- Governmental Activities



### Revenues by Source - Governmental Activities



### Expenses by Function - Governmental Activities



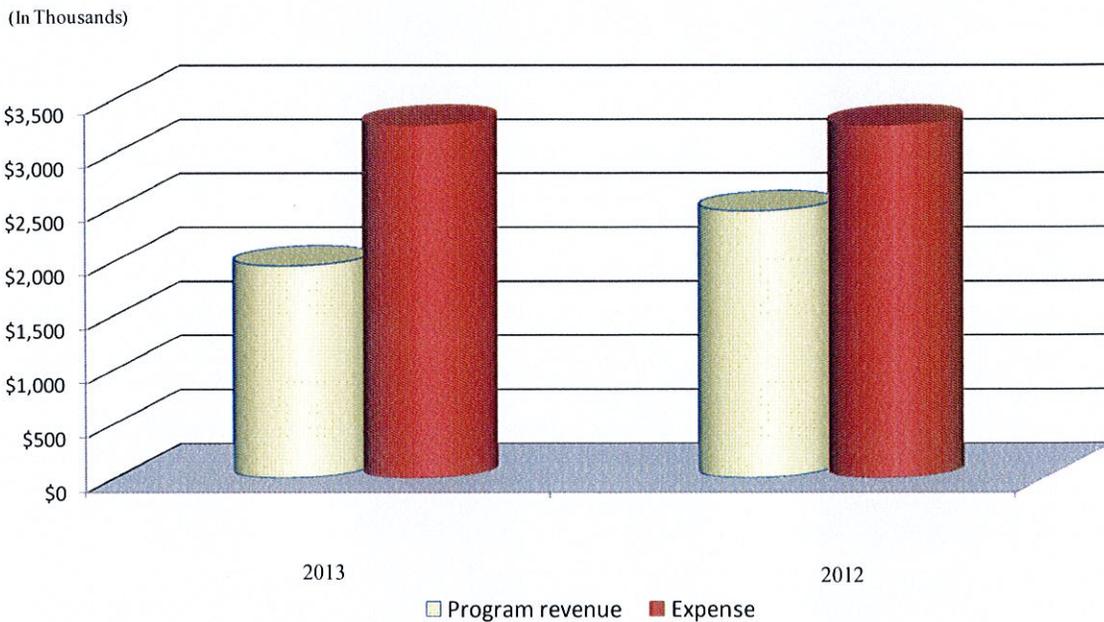
**Business-type Activities**

Business-type activities decreased the County’s net position by \$833,200 and had an ending net position balance of \$4,014,805. Key elements of the current year ending net position balance are as follows:

- Charges for services decreased by \$507,407 (20.6%) from prior year, as compared to the cost of operating expenses resulting in a current year decrease in net position before transfers of \$1.3 million.
- The Water Utility enterprise fund resulted in a loss before contributions and transfers of \$554,487. The most significant contribution to the loss was continuing increase of operation costs as compared to decrease in charges for services.
- The Casa Blanca Golf Course resulted with a loss before contributions and transfers of \$440,665.

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

**Webb County, Texas**  
**Program Revenue and Expense - Business-type Activity**  
**Combined Water Utility and Casa Blanca Golf Course**



## 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 \$49,093,377, an increase of \$22,336,831 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 \$13,022,451, while the total fund balance was \$17,523,246. 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 16.5 % of total General Fund expenditures.

The Fund Balance of the Webb County's General Fund increased by \$3,810,554 from the previous fiscal year. Key differences between last year's General Fund activities and this year's include:

- Revenues increased by \$4,630,709 (6%) from the previous year. The most significant changes were an increase of \$3,195,454 for current ad-valorem property taxes (6.1%) and \$623,207 (3.6%) for sales and miscellaneous tax. Webb County continues to benefit from the liquids-rich nature of the Eagle Ford Shale formation in the northern parts of the county resulting in higher property valuations, employment growth, and positive economic development in the area and the State of Texas.
- Justice System expenditures increased by \$2,160,988 (9%) from the previous year. The most significant change was an increase of \$461,045 for the Public Defender Department to fund additional personnel.
- Public Safety expenditures increased by \$954,628 (8.2%) from the previous year. The most significant change was an increase of \$538,270 (5%) for the Jail Bargaining Unit personnel to get raises as per collective bargaining agreement.
- Webb County Commissioner's Court approved a sale of land during the fiscal year for a net gain of \$3,084,000 which is being reported as a special item.

The **Certificates of Obligation, Series 2013 Fund** is a capital project fund which accounts for the issuance of \$18 million bond debt. Proceeds from the Certificates will be used for the purpose of design, planning, acquisition, construction, and renovation of public property. Most significant projects include the juvenile and adult rehabilitation and detox facilities, fire station, and system software and hardware improvements. Current year capital outlay expenditures of \$174,877 represent the purchase of broadcast equipment for Commissioners Court for \$155,377 and \$19,500 for vital record preservation services.

### **Proprietary Funds**

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

- The combined total *net position* for the two enterprise funds at year end totaled \$3,870,035.
- The Water Utility Fund net position at year end totaled \$4,457,233. Of this amount, 146.5% is invested in capital assets net of related debt. Charges for services decreased by \$290,645 (or 15.8%) from the previous year. Current year operations resulted in operating loss of \$554,487. The operating loss can also be attributed to current year depreciation expenses of \$375,335.
- The Casa Blanca Golf Course net position at year end totaled negative \$587,198. Of this amount, \$1.5 million is invested in capital assets net of related debt; resulting in an unrestricted net position balance of negative \$2 million. The operating loss for the year was \$440,665. Part of the operating loss can be attributed to current year depreciation of \$141,194 and increased operating costs of reimbursable labor for \$341,540, respectively.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

At year end, general fund expenditures were less than budget estimates by \$3,577,996. In contrast, General fund revenues were less than budgeted estimates by \$446,994 resulting in a positive variance of \$3,131,002. The most significant variance was in the intergovernmental revenues with a \$546,632 positive variance; this variance was due to an increase in prisoner revenue, as demand increased for County jail facilities and services. In contrast, sales and miscellaneous taxes revenues were less than budgeted estimates by \$662,110. The current general sales taxes shortfall can be attributed to a budget increase of \$3.5 million compared from previous year. General sales taxes comprise approximately 21 percent of total revenue received.

In addition, Webb County Commissioners Court approved transfers to increase the budget for transfers out by \$1.8 million. Most significantly were transfers to two capital projects being funded by payroll savings; capital outlay fund and permanent improvement fund, with \$790,000 and \$890,000 respectively.

## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

### **Capital Assets**

The County's investment in capital assets for its governmental and business type activities as of September 30, 2013, amounted to \$162,568,764 (net of accumulated depreciation). The total decrease in the County's net investment in capital asset for the current fiscal year was 0.83%. 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:

- An infrastructure, Mirando Sewer Improvements, with a cost of \$321,594 was funded by Texas Department of Agriculture. This project provided first time sewer service to households located in the Mirando City colonia area.
- The purchase of vehicles totaled \$1,529,737, mostly funded by Operation Stonegarden Grants from U.S. Department of Homeland Security. Part of the vehicle purchases includes four passenger buses for the Rural Transportation Program funded by the U.S. Department of Transportation for a total of \$287,000.
- Heavy machinery equipment for the Road and Bridget Department were acquired with lease purchases for a total cost of \$1,717,027.
- A renovation project of the offices from Justice of the Peace Precinct 4, a construction in progress project, for a cost of \$565,022 is being funded in part with Bond Series 2010.

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

|  | <b>Governmental</b>      |                          | <b>Business-type</b>    |                         | <b>Total</b>             |                          |
|--|--------------------------|--------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
|  | <b>Activities</b>        |                          | <b>Activities</b>       |                         |                          |                          |
|  | <b>2013</b>              | <b>2012</b>              | <b>2013</b>             | <b>2012</b>             | <b>2013</b>              | <b>2012</b>              |
| Capital assets, not being depreciated:       |                          |                          |                         |                         |                          |                          |
| Land and improvements                        | \$ 8,713                 | \$ 8,963                 | \$ 1,961                | \$ 1,961                | \$ 10,674                | \$ 10,924                |
| Infrastructure in progress                   | 9,523                    | 13,316                   | -                       |                         | 9,523                    | 13,316                   |
| Construction in progress                     | 4,248                    | 3,086                    | -                       |                         | 4,248                    | 3,086                    |
| Total capital assets, not being depreciated  | <u>22,484</u>            | <u>25,365</u>            | <u>1,961</u>            | <u>1,961</u>            | <u>24,446</u>            | <u>27,326</u>            |
| Capital assets, being depreciated, net:      |                          |                          |                         |                         |                          |                          |
| Infrastructure                               | 53,542                   | 50,126                   | 10,953                  | 11,287                  | 64,495                   | 61,413                   |
| Buildings                                    | 60,098                   | 62,876                   | 485                     | 509                     | 60,582                   | 63,386                   |
| Furniture, fixtures and equipment            | 12,306                   | 11,055                   | 321                     | 469                     | 12,628                   | 11,524                   |
| Intangible                                   | 419                      | 287                      | -                       |                         | 419                      | 287                      |
| Total capital assets, being depreciated, net | <u>126,364</u>           | <u>124,345</u>           | <u>11,759</u>           | <u>12,265</u>           | <u>138,123</u>           | <u>136,610</u>           |
| <b>Total</b>                                 | <b><u>\$ 148,848</u></b> | <b><u>\$ 149,710</u></b> | <b><u>\$ 13,720</u></b> | <b><u>\$ 14,226</u></b> | <b><u>\$ 162,569</u></b> | <b><u>\$ 163,936</u></b> |

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 \$80,822,000. The governmental bond debt is payable from the levy of a direct ad valorem tax on all taxable property located within the County and the business-type debt is payable from Webb County Water Utility self-supporting fees and Casa Blanca Golf Course fees. The County's debt total increased by \$13,452,000 (20%) from the previous fiscal year.

**Webb County's Outstanding Debt**

General Obligation

(in Thousands)

|                             | Governmental     |                  | Business-type   |                 | Total            |                  |
|-----------------------------|------------------|------------------|-----------------|-----------------|------------------|------------------|
|                             | Activities       |                  | Activities      |                 |                  |                  |
|                             | 2013             | 2012             | 2013            | 2012            | 2013             | 2012             |
| Certificates of obligation  | 27,599           | 20,291           | 2,348           | 1,694           | 29,947           | 21,985           |
| Limited tax refunding bonds | 48,515           | 40,711           | 2,144           | 1,972           | 50,659           | 42,683           |
| Other lending requirements  | 1,779            | 580              | 2,401           | 2,735           | 4,179            | 3,316            |
| <b>Total</b>                | <b>\$ 77,893</b> | <b>\$ 61,583</b> | <b>\$ 6,892</b> | <b>\$ 6,401</b> | <b>\$ 84,785</b> | <b>\$ 67,983</b> |

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 (Certificate of Obligation, Series 2013).

Texas Statutes limit the amount of general obligation debt a government entity may issue up to 25% of its total assessed value of real property. The current debt limitation for the County of Webb is \$4,125,000,000 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 2013 unemployment rate for the County of Webb was at 6.7%, which is a decrease of 0.5% from a year ago. Webb County's unemployment rate was still higher than Texas rate of 6.0% and lower than national average rate of 7.4%.
- Webb County employer's retirement contribution rate increased from 10.45% to 10.75% effective January 1, 2014. The employee contribution rate will remain at 6%.
- Webb County employer's health insurance contribution amount increased from \$5,590.00 to \$5,850.00 (4.65% increases) effective December 1, 2013.
- The real property assessed value for calendar year 2014 increased by \$1,284,488,000, or 8.4% from the previous calendar year.

All of these factors were considered in preparing the Webb County's budget for the 2014 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](http://www.webbcountytx.gov).



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**Webb County, Texas  
Statement of Net Position  
September 30, 2013**

|   | <u>Governmental</u><br><u>Activities</u> | <u>Business-type</u><br><u>Activities</u> | <u>Total</u>          |
|---|--|---|-----------------------|
| <b>ASSETS</b>   |  |   |                       |
| Cash and investments  | \$ 53,577,815                            | \$ 1,549,453                              | \$ 55,127,268         |
| Receivables:  |  |   |                       |
| Delinquent taxes, net of allowance for uncollectible accounts | 10,083,572                               | -   | 10,083,572            |
| Accounts and other, net                                       | 5,812,133                                | 141,723                                   | 5,953,856             |
| Internal Balances   | 4,184,987                                | (4,184,987)                               | -                     |
| Receivable from Fiduciary Funds                               | 386,785                                  | -   | 386,785               |
| Due from Other Governmental Agencies                          | 6,996,285                                | -   | 6,996,285             |
| Inventories   | 273,570                                  | 42,132                                    | 315,702               |
| Other assets  | 34,380                                   | 6,000                                     | 40,380                |
| Capital Assets, not being depreciated:                        |  |   |                       |
| Land and improvements   | 8,712,827                                | 1,961,407                                 | 10,674,234            |
| Infrastructure in progress                                    | 9,523,360                                | -   | 9,523,360             |
| Construction in progress                                      | 4,248,151                                | -   | 4,248,151             |
| Capital Assets, being depreciated:                            |  |   |                       |
| Infrastructure  | 104,033,857                              | 13,848,256                                | 117,882,113           |
| Buildings   | 103,161,469                              | 879,672                                   | 104,041,141           |
| Equipment and Furniture                                       | 48,620,083                               | 1,756,532                                 | 50,376,615            |
| Less: Accumulated Depreciation                                | (129,451,323)                            | (4,725,524)                               | (134,176,847)         |
| Total Capital Assets  | <u>148,848,424</u>                       | <u>13,720,343</u>                         | <u>162,568,767</u>    |
| Total Assets  | <u>230,197,951</u>                       | <u>11,274,664</u>                         | <u>241,472,615</u>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                         |  |   |                       |
| Deferred loss on refunding of debt                            | 1,779,523                                | 37,236                                    | 1,816,759             |
| Total deferred outflows of resources                          | <u>1,779,523</u>                         | <u>37,236</u>                             | <u>1,816,759</u>      |
| <b>LIABILITIES</b>  |  |   |                       |
| Accounts payable and accrued expenses                         | 11,221,005                               | 266,363                                   | 11,487,368            |
| Claims payable  | 1,074,574                                | -   | 1,074,574             |
| Due to other governmental agencies                            | 387,540                                  | -   | 387,540               |
| Unavailable/advanced revenue                                  | 159,793                                  | -   | 159,793               |
| Long-term liabilities   |  |   |                       |
| Due within one year   |  |   |                       |
| Bonds, capital leases and contracts                           | 5,142,232                                | 650,977                                   | 5,793,209             |
| Accrued interest  | 451,749                                  | 62,423                                    | 514,172               |
| Compensated absences  | 1,730,726                                | 21,369                                    | 1,752,095             |
| Claims and judgments  | 847,638                                  | -   | 847,638               |
| Due in more than one year                                     |  |   |                       |
| Bonds, capital leases and contracts                           | 72,750,472                               | 6,241,139                                 | 78,991,611            |
| Accrued interest  | -  | -   | -                     |
| Compensated absences  | 2,008,709                                | 41,476                                    | 2,050,185             |
| Claims and judgments  | 648,057                                  | -   | 648,057               |
| OPEB liability  | 950,293                                  | 13,348                                    | 963,641               |
| Total liabilities   | <u>97,372,788</u>                        | <u>7,297,095</u>                          | <u>104,669,883</u>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                          |  |   |                       |
| Total deferred inflows of resources                           | -  | -   | -                     |
| <b>NET POSITION</b>   |  |   |                       |
| Net investment in capital assets                              | 92,240,390                               | 7,983,666                                 | 100,224,056           |
| Restricted for:   |  |   |                       |
| Capital projects  | 1,152,452                                | -   | 1,152,452             |
| Debt service  | 2,044,073                                | 425,901                                   | 2,469,974             |
| Legislative   | 8,306,816                                | -   | 8,306,816             |
| Unrestricted  | 30,860,955                               | (4,394,762)                               | 26,466,193            |
| Total net position  | <u>\$ 134,604,686</u>                    | <u>\$ 4,014,805</u>                       | <u>\$ 138,619,491</u> |

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

**Webb County, Texas**  
**Statement of Activities**  
**For the Year Ended September 30, 2013**

| <b>Functions/Programs</b>                 | <b>Expenses</b>    | <b>Charges for Services</b> | <b>Program Revenue<br/>Operating Grants and<br/>Contributions</b> |
|---|--------------------|-----------------------------|---|
| <b>Primary government</b>                 |                    |                             |   |
| Governmental Activities                   |                    |                             |   |
| General Government                        | 21,325,783         | \$ 3,159,763                | \$ 389,963  |
| Public Safety                             | 20,098,365         | 608,523                     | 8,624,210   |
| Justice System                            | 36,836,907         | 12,044,412                  | 3,645,095   |
| Health and Human Services                 | 21,659,229         | 11,336                      | 18,208,989  |
| Infrastructure and Environmental Services | 8,931,515          | 3,989,487                   | 1,906,605   |
| Correction and Rehabilitation             | 16,513,892         | 31,750                      | 2,075,157   |
| Community and Economic Development        | 3,546,943          | -                           | 616,791   |
| Interest on Long-term debt                | 2,982,351          | -                           | -   |
| Total governmental activities             | <u>131,894,985</u> | <u>19,845,271</u>           | <u>35,466,810</u>   |
| Business-type activities                  |                    |                             |   |
| Webb County Water Utility                 | 2,373,514          | 1,547,743                   | -   |
| Casa Blanca Golf Course                   | 893,138            | 410,276                     | -   |
| Total business-type activities            | <u>3,266,652</u>   | <u>1,958,019</u>            | <u>-</u>  |
| Total primary government                  | <u>135,161,637</u> | <u>21,803,290</u>           | <u>35,466,810</u>   |

**General revenues:**

Taxes:

Property taxes, levied for general purposes

Property taxes, levied for debt service

Hotel Motel occupancy tax

Sales and miscellaneous tax

Unrestricted investment earnings

Miscellaneous

*Special item* - Gain on sale of capital assets

Transfers

Total general revenues, special items, and transfers

Change in net position

Net position - beginning, restated

Net position - ending

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

**Net (Expense) Revenue and Changes in Net Position**

| <u>Capital Grants and Contributions</u> | <u>Primary Government</u>      |                                 | <u>Total</u>        |
|---|--------------------------------|---------------------------------|---------------------|
|   | <u>Governmental Activities</u> | <u>Business-type Activities</u> |                     |
| \$ -                                    | \$ (17,776,057)                |                                 | \$ (17,776,057)     |
| -                                       | (10,865,632)                   |                                 | (10,865,632)        |
| -                                       | (21,147,400)                   |                                 | (21,147,400)        |
| -                                       | (3,438,904)                    |                                 | (3,438,904)         |
| 302,043                                 | (2,733,380)                    |                                 | (2,733,380)         |
| -                                       | (14,406,985)                   |                                 | (14,406,985)        |
| -                                       | (2,930,152)                    |                                 | (2,930,152)         |
| -                                       | (2,982,351)                    |                                 | (2,982,351)         |
| <u>302,043</u>                          | <u>(76,280,861)</u>            |                                 | <u>(76,280,861)</u> |
| -                                       |                                | (825,771)                       | (825,771)           |
| -                                       |                                | (482,862)                       | (482,862)           |
| -                                       |                                | <u>(1,308,633)</u>              | <u>(1,308,633)</u>  |
| <u>302,043</u>                          | <u>(76,280,861)</u>            | <u>(1,308,633)</u>              | <u>(77,589,494)</u> |
|   | 57,732,293                     | -                               | 57,732,293          |
|   | 6,488,269                      | -                               | 6,488,269           |
|   | 602,264                        | -                               | 602,264             |
|   | 17,916,176                     | -                               | 17,916,176          |
|   | 188,383                        | 433                             | 188,816             |
|   | 1,874,035                      | -                               | 1,874,035           |
|   | 2,834,000                      | -                               | 2,834,000           |
|   | <u>(475,000)</u>               | <u>475,000</u>                  | <u>-</u>            |
|   | <u>87,160,420</u>              | <u>475,433</u>                  | <u>87,635,853</u>   |
|   | 10,879,559                     | (833,200)                       | 10,046,359          |
|   | 123,725,127                    | 4,848,005                       | 128,573,132         |
| <u>\$ 134,604,686</u>                   | <u>\$ 4,014,805</u>            | <u>\$ 138,619,491</u>           |                     |

Webb County, Texas  
Balance Sheet  
Governmental Funds  
September 30, 2013

|   | <u>General Fund</u> | <u>Certificates of<br/>Obligation, Series<br/>2013</u> | <u>Nonmajor<br/>Governmental Funds</u> | <u>Total Governmental<br/>Funds</u> |
|---|---------------------|--|--|-------------------------------------|
| <b>ASSETS</b>                                       |                     |  |  |                                     |
| Cash and investments                                | \$ 21,905,595       | \$ 16,948,763  | \$ 10,417,933                          | \$ 49,272,291                       |
| Taxes receivable, net                               | 8,914,926           | -  | 1,168,646                              | 10,083,572                          |
| Due from other funds                                | 9,252,650           | -  | 6,684,555                              | 15,937,205                          |
| Receivable from other governments                   | 2,313,224           | -  | 3,159,275                              | 5,472,499                           |
| Other receivables, net                              | 4,700,539           | -  | 638,149                                | 5,338,688                           |
| Inventories   | 258,723             | -  | 14,846                                 | 273,569                             |
| Other assets  | 22,840              | -  | 11,540                                 | 34,380                              |
| Total assets  | <u>47,368,497</u>   | <u>16,948,763</u>                                      | <u>22,094,944</u>                      | <u>86,412,204</u>                   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                     |  |  |                                     |
| Total deferred outflows of resources                | -                   | -  | -                                      | -                                   |
| Total assets and deferred outflows of resources     | <u>47,368,497</u>   | <u>16,948,763</u>                                      | <u>22,094,944</u>                      | <u>86,412,204</u>                   |
| <b>LIABILITIES</b>                                  |                     |  |  |                                     |
| Accounts payable                                    | 3,954,671           | 174,877  | 1,459,591                              | 5,589,139                           |
| Due to other funds                                  | 7,920,760           | -  | 3,237,491                              | 11,158,251                          |
| Payable to other governments                        | 382,976             | -  | 4,565                                  | 387,541                             |
| Unavailable/advanced revenues                       | 4,258,451           | -  | 642,698                                | 4,901,149                           |
| Other accrued expenditures                          | 1,595,456           | -  | 561,476                                | 2,156,932                           |
| Other payables                                      | 3,194,358           | -  | 280,579                                | 3,474,937                           |
| Total liabilities                                   | <u>21,306,672</u>   | <u>174,877</u>   | <u>6,186,400</u>                       | <u>27,667,949</u>                   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                     |  |  |                                     |
| Deferred tax revenues                               | 8,538,579           | -  | 1,112,299                              | 9,650,878                           |
| Total deferred inflows of resources                 | <u>8,538,579</u>    | <u>-</u>   | <u>1,112,299</u>                       | <u>9,650,878</u>                    |
| Total liabilities and deferred inflows of resources | <u>29,845,251</u>   | <u>174,877</u>   | <u>7,298,699</u>                       | <u>37,318,827</u>                   |
| <b>Fund balances:</b>                               |                     |  |  |                                     |
| <b>Nonspendable:</b>                                |                     |  |  |                                     |
| Inventories   | 258,723             | -  | -                                      | 258,723                             |
| Prepaid Items                                       | 22,840              | -  | -                                      | 22,840                              |
| <b>Restricted:</b>                                  |                     |  |  |                                     |
| General government                                  | 3,084,193           | 8,208,384  | 1,760,583                              | 13,053,160                          |
| Justice system                                      | -                   | 3,100,000  | 1,707,453                              | 4,807,453                           |
| Health and human services                           | -                   | -  | 1,945,980                              | 1,945,980                           |
| Infrastructure & environmental services             | 7,362               | 2,850,000  | 940,443                                | 3,797,805                           |
| Correctional and rehabilitation                     | -                   | 500,000  | 52,620                                 | 552,620                             |
| Community and economic development                  | -                   | -  | 1,248,765                              | 1,248,765                           |
| Debt service  | -                   | -  | 2,044,073                              | 2,044,073                           |
| Public safety                                       | -                   | 1,500,000  | 3,184,207                              | 4,684,207                           |
| Other purposes                                      | -                   | 615,502  | 218,034                                | 833,536                             |
| <b>Committed:</b>                                   |                     |  |  |                                     |
| Infrastructure & environmental services             | -                   | -  | 1,588,199                              | 1,588,199                           |
| Other purposes                                      | -                   | -  | 139,248                                | 139,248                             |
| <b>Assigned:</b>                                    |                     |  |  |                                     |
| Imprest and change funds                            | 19,337              | -  | 27,950                                 | 47,287                              |
| General Fund 2014 budget shortfall                  | 1,025,681           | -  | -                                      | 1,025,681                           |
| Other purposes                                      | 82,659              | -  | -                                      | 82,659                              |
| Unassigned:   | 13,022,451          | -  | (61,310)                               | 12,961,141                          |
| Total fund balances                                 | <u>17,523,246</u>   | <u>16,773,886</u>                                      | <u>14,796,245</u>                      | <u>49,093,377</u>                   |
| Total liabilities and fund balances                 | <u>47,368,497</u>   | <u>16,948,763</u>                                      | <u>22,094,944</u>                      | <u>86,412,204</u>                   |

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

**Webb County, Texas**  
**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position**  
**September 30, 2013**

**Total Fund Balances, Governmental funds** \$ 49,093,377

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

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

|                                   |               |
|-----------------------------------|---------------|
| Add - capital assets              | 278,299,747   |
| Deduct - accumulated depreciation | (129,451,324) |

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

|                                     |           |
|-------------------------------------|-----------|
| Taxes receivables, deferred         | 9,650,878 |
| Accounts receivables and fines, net | 6,265,144 |

Internal service funds are used by management to charge the costs of health and liability insurance, workers compensation and employee's retiree healthcare insurance to individuals funds and are reported separately from governmental funds in the fund statements. The assets and liabilities of the internal service funds are included in the governmental activities of the Statement of Net Position. 1,051,226

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

|  |              |
|--|--------------|
| Add - bond discounts                       | 221,291      |
| Add - Deferred Amount for Refunding        | 1,779,523    |
| Deduct - bonds payable                     | (74,001,735) |
| Deduct - capital leases                    | (1,583,681)  |
| Deduct - accrued interest on bonds payable | (451,749)    |
| Deduct - bond premiums                     | (2,528,576)  |
| Deduct - accrued compensated absences      | (3,739,435)  |

|   |                       |
|---|-----------------------|
| <b>Total Net Position - Governmental Activities</b> | <b>\$ 134,604,686</b> |
|---|-----------------------|

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, 2013**

|   | <u>General Fund</u>  | <u>Certificates of<br/>Obligation, Series<br/>2013</u> | <u>Nonmajor<br/>Governmental Funds</u> | <u>Total Governmental<br/>Funds</u> |
|---|----------------------|--|--|-------------------------------------|
| <b>REVENUES</b>                                   |                      |  |  |                                     |
| Property Taxes                                    | \$ 55,321,133        | \$ -   | \$ 8,370,564                           | \$ 63,691,697                       |
| Sales and other taxes                             | 17,892,890           | -  | 602,264                                | 18,495,154                          |
| Fees and fines                                    | 528,275              | -  | 2,278,883                              | 2,807,158                           |
| Intergovernmental                                 | 2,438,488            | -  | 28,878,559                             | 31,317,047                          |
| Charges for services                              | 4,976,393            | -  | 3,868,334                              | 8,844,727                           |
| Investment earnings                               | 134,241              | 2,763  | 29,537                                 | 166,541                             |
| Miscellaneous                                     | 347,303              | -  | 825,707                                | 1,173,010                           |
| Grant matching                                    | -                    | -  | 3,545,511                              | 3,545,511                           |
| Total revenues                                    | <u>81,638,723</u>    | <u>2,763</u>   | <u>48,399,359</u>                      | <u>130,040,845</u>                  |
| <b>EXPENDITURES</b>                               |                      |  |  |                                     |
| Current:  |                      |  |  |                                     |
| General government                                | 18,246,369           | -  | 1,288,999                              | 19,535,368                          |
| Public safety                                     | 12,627,024           | -  | 5,964,392                              | 18,591,416                          |
| Justice system                                    | 26,198,265           | -  | 3,750,363                              | 29,948,628                          |
| Health and human services                         | 3,870,476            | -  | 17,179,128                             | 21,049,604                          |
| Infrastructure and environmental services         | 172,556              | -  | 6,661,779                              | 6,834,335                           |
| Corrections and rehabilitation                    | 15,434,156           | -  | 381,945                                | 15,816,101                          |
| Community and economic development                | 2,519,910            | -  | 759,085                                | 3,278,995                           |
| Debt Service:                                     |                      |  |  |                                     |
| Principal   | -                    | -  | 4,642,990                              | 4,642,990                           |
| Interest and other charges                        | -                    | -  | 2,249,843                              | 2,249,843                           |
| Bond issuance costs                               | -                    | 244,502  | 207,842                                | 452,344                             |
| Capital outlay                                    | 52,633               | 174,877  | 6,671,132                              | 6,898,642                           |
| Total Expenditures                                | <u>79,121,389</u>    | <u>419,379</u>   | <u>49,757,498</u>                      | <u>129,298,266</u>                  |
| Excess (deficiency) of revenues over expenditures | <u>2,517,334</u>     | <u>(416,616)</u>                                       | <u>(1,358,139)</u>                     | <u>742,579</u>                      |
| <b>OTHER FINANCING SOURCES (USES)</b>             |                      |  |  |                                     |
| Long-term debt issued                             | -                    | 16,888,766   | -                                      | 16,888,766                          |
| Refunding debt issued                             | -                    | -  | 8,828,700                              | 8,828,700                           |
| Capital leases issued                             | -                    | -  | 1,606,029                              | 1,606,029                           |
| Premium on bonds issued                           | -                    | 454,866  | 630,335                                | 1,085,201                           |
| Discounts on bonds issued                         | -                    | (153,130)  | -                                      | (153,130)                           |
| Payments to refunded bond escrow agent            | -                    | -  | (9,248,674)                            | (9,248,674)                         |
| Transfers in                                      | 596,750              | -  | 2,964,057                              | 3,560,807                           |
| Transfers out                                     | (2,387,530)          | -  | (1,767,277)                            | (4,154,807)                         |
| Sale of capital assets                            | -                    | -  | 97,360                                 | 97,360                              |
| Total other financing sources and uses            | <u>(1,790,780)</u>   | <u>17,190,502</u>                                      | <u>3,110,530</u>                       | <u>18,510,252</u>                   |
| <b>Special Items:</b>                             |                      |  |  |                                     |
| Proceeds from sale of land                        | <u>3,084,000</u>     | <u>-</u>   | <u>-</u>                               | <u>3,084,000</u>                    |
| Net change in fund balances                       | 3,810,554            | 16,773,886   | 1,752,391                              | 22,336,831                          |
| Fund balances - beginning, restated               | <u>13,712,692</u>    | <u>-</u>   | <u>13,043,854</u>                      | <u>26,756,546</u>                   |
| Fund balances - ending                            | <u>\$ 17,523,246</u> | <u>\$ 16,773,886</u>                                   | <u>\$ 14,796,245</u>                   | <u>\$ 49,093,377</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, 2013**

**Total Net Change in Fund Balances - Governmental Funds:** **\$ 22,336,831**

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

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

This is the amount by which depreciation \$7,482,789 exceeded capital outlays \$6,898,642 in the current period. (584,147)

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. (190,694)

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. 3,646,936

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

|  |              |
|--|--------------|
| Debt issued:                                 |              |
| Long term debt issued                        | (16,888,766) |
| Refunding bonds issued                       | (8,828,700)  |
| Premium on bonds issued                      | (1,085,201)  |
| Discount on bonds issued                     | 153,130      |
| Capital leases issued                        | (1,606,029)  |
| Repayments                                   |              |
| To escrow agent                              | 9,248,674    |
| Principal payments                           | 4,642,990    |
| Amortization of Premiums and Discounts       | 166,707      |
| Amortization of Deferred Amount on Refunding | (333,336)    |

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

|  |           |
|--|-----------|
| Accrued interest payable not reflected on Governmental funds | (113,535) |
| Changes in reserve for inventory                             | (39,454)  |
| Changes in payables related to accrued receivables           | (19)      |
| Changes in allowance for uncollectible                       | (13,121)  |
| Compensated absences   | (3,117)   |

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. 370,410

**Change in Net Position - Governmental Activities** **\$ 10,879,559**

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

**Webb County, Texas  
Statement of Net Position  
Proprietary Funds  
September 30, 2013**

|                                       | <b>Business Type Activities<br/>Enterprise Funds</b> |                                    |                          | <b>Governmental<br/>Activities</b> |
|---------------------------------------|--|------------------------------------|--------------------------|------------------------------------|
|                                       | <b>(Major Fund)</b>                                  | <b>(Major Fund)</b>                | <b>Total</b>             | <b>Internal Service<br/>Funds</b>  |
|                                       | <b>Water Utility</b>                                 | <b>Casa Blanca Golf<br/>Course</b> |                          |                                    |
| <b>ASSETS</b>                         |  |                                    |                          |                                    |
| Current assets:                       |  |                                    |                          |                                    |
| Cash and investments                  | \$ 1,176,201   | \$ 373,252                         | \$ 1,549,453             | \$ 4,305,524                       |
| Accounts Receivable, net              | 140,016  | 1,707                              | 141,723                  | 381,246                            |
| Due from other funds                  | 35,765   | 3                                  | 35,768                   | 2,820,691                          |
| Other receivables                     | -  | -                                  | -                        | 92,197                             |
| Inventories                           | 21,406   | 20,726                             | 42,132                   | -                                  |
| Prepaid Expenses                      | -  | 6,000                              | 6,000                    | -                                  |
| Total current assets                  | <u>1,373,388</u>                                     | <u>401,688</u>                     | <u>1,775,076</u>         | <u>7,599,658</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  | 808,679                            | 1,756,532                | 84,068                             |
| Less Accumulated depreciation         | <u>(3,858,235)</u>                                   | <u>(867,289)</u>                   | <u>(4,725,524)</u>       | <u>(84,068)</u>                    |
| Total non-current assets              | <u>11,496,526</u>                                    | <u>2,223,817</u>                   | <u>13,720,343</u>        | <u>-</u>                           |
| Total assets                          | <u><u>12,869,914</u></u>                             | <u><u>2,625,505</u></u>            | <u><u>15,495,419</u></u> | <u><u>7,599,658</u></u>            |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b> |  |                                    |                          |                                    |
| Deferred loss on refunding of debt    | 33,388   | 3,848                              | 37,236                   | -                                  |
| Total deferred outflows of resources  | <u>33,388</u>  | <u>3,848</u>                       | <u>37,236</u>            | <u>-</u>                           |

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

**Webb County, Texas**  
**Statement of Net Position**  
**Proprietary Funds**  
**September 30, 2013**

|  | <b>Business Type Activities</b> |                                |                     | <b>Governmental</b>           |
|--|---------------------------------|--------------------------------|---------------------|-------------------------------|
|  | <b>Enterprise Funds</b>         |                                |                     | <b>Activities</b>             |
|  | <b>(Major Fund)</b>             | <b>(Major Fund)</b>            |                     |                               |
|  | <b>Water Utility</b>            | <b>Casa Blanca Golf Course</b> | <b>Total</b>        | <b>Internal Service Funds</b> |
| <b>LIABILITIES</b>   |                                 |                                |                     |                               |
| Current Liabilities:   |                                 |                                |                     |                               |
| Accounts payable   | 72,748                          | 43,496                         | 116,244             | -                             |
| Claims payable   | -                               | -                              | -                   | 1,074,574                     |
| Salaries payable   | 31,143                          | -                              | 31,143              | -                             |
| Accrued interest payable   | 55,814                          | 6,609                          | 62,423              | -                             |
| Due to other funds   | 2,341,673                       | 2,023,851                      | 4,365,524           | 2,883,103                     |
| Other accrued expenses   | 44,867                          | 220                            | 45,087              | -                             |
| Customer deposits  | 73,889                          | -                              | 73,889              | -                             |
| Compensated absences   | 21,369                          | -                              | 21,369              | -                             |
| Capital lease obligation   | -                               | 20,515                         | 20,515              | -                             |
| Claims and judgments   | -                               | -                              | -                   | 847,638                       |
| Bonds, notes and loans payable   | 462,272                         | 168,190                        | 630,462             | -                             |
| <b>Total current liabilities</b>   | <b>3,103,775</b>                | <b>2,262,881</b>               | <b>5,366,656</b>    | <b>4,805,315</b>              |
| <b>DEFERRED INFLOWS OF RESOURCES</b>   |                                 |                                |                     |                               |
| Total deferred inflows of resources  | -                               | -                              | -                   | -                             |
| Non-current liabilities:   |                                 |                                |                     |                               |
| Compensated absences   | 41,476                          | -                              | 41,476              | -                             |
| Claims and judgments   | -                               | -                              | -                   | 648,057                       |
| OPEB Liabilities   | 13,348                          | -                              | 13,348              | 950,293                       |
| Bonds, notes and loans payable   | 5,287,470                       | 953,670                        | 6,241,140           | -                             |
| <b>Total non-current liabilities</b>   | <b>5,342,294</b>                | <b>953,670</b>                 | <b>6,295,964</b>    | <b>1,598,350</b>              |
| <b>Total liabilities</b>   | <b>8,446,069</b>                | <b>3,216,551</b>               | <b>11,662,620</b>   | <b>6,403,665</b>              |
| <b>NET POSITION</b>  |                                 |                                |                     |                               |
| Net Investment in capital assets   | 6,530,172                       | 1,453,493                      | 7,983,665           | -                             |
| Restricted for debt service  | 425,901                         | -                              | 425,901             | -                             |
| Unrestricted   | (2,498,840)                     | (2,040,691)                    | (4,539,531)         | 1,195,993                     |
| <b>Total net position</b>  | <b>\$ 4,457,233</b>             | <b>\$ (587,198)</b>            | <b>\$ 3,870,035</b> | <b>\$ 1,195,993</b>           |
| Adjustment to reflect the consolidation of internal service fund activities related to the Water Utility Fund. |                                 |                                | 144,770             |                               |
| Net position of business-type activities   |                                 |                                | <b>\$ 4,014,805</b> |                               |

**Webb County, Texas**  
**Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Year Ended September 30, 2013**

|   | Business Type Activities<br>Enterprise Funds |                            |  | Governmental<br>Activities |
|---|--|----------------------------|--|----------------------------|
|   | (Major Fund)                                 | (Major Fund)               | Total  | Internal Service<br>Funds  |
|   | Water Utility                                | Casa Blanca<br>Golf Course |  |                            |
| <b>REVENUES</b>                                     |  |                            |  |                            |
| Charges for services and plan members contributions | \$ 1,547,743                                 | \$ 410,276                 | \$ 1,958,019   | \$ 13,799,653              |
| Total operating revenues                            | <u>1,547,743</u>                             | <u>410,276</u>             | <u>1,958,019</u>   | <u>13,799,653</u>          |
| <b>OPERATING EXPENSES</b>                           |  |                            |  |                            |
| Personnel services                                  | 980,213                                      | -                          | 980,213  | -                          |
| Contractual services                                | 21,213                                       | -                          | 21,213   | 33,563                     |
| Utilities   | 292,387                                      | 67,566                     | 359,953  | -                          |
| Repairs and maintenance                             | 180,740                                      | 41,802                     | 222,542  | -                          |
| Other supplies and expenses                         | 272,695                                      | 600,379                    | 873,074  | 9,696                      |
| Insurance claims and expenses                       | -  | -                          | -  | 14,874,148                 |
| OPEB Actuarial Gain (Loss)                          | (20,353)                                     | -                          | (20,353)   | (1,371,899)                |
| Depreciation  | 375,335                                      | 141,194                    | 516,529  | -                          |
| Total Operating Expenses                            | <u>2,102,230</u>                             | <u>850,941</u>             | <u>2,953,171</u>   | <u>13,545,508</u>          |
| Operating income (loss)                             | <u>(554,487)</u>                             | <u>(440,665)</u>           | <u>(995,152)</u>   | <u>254,145</u>             |
| <b>NON-OPERATING REVENUES (EXPENSES)</b>            |  |                            |  |                            |
| Interest and investment revenue                     | 404  | 29                         | 433  | 21,861                     |
| Interest expense                                    | (284,401)                                    | (36,703)                   | (321,104)  | -                          |
| Bond issuance costs                                 | (11,479)                                     | (5,494)                    | (16,973)   | -                          |
| Total non-operating revenue (expenses)              | <u>(295,476)</u>                             | <u>(42,168)</u>            | <u>(337,644)</u>   | <u>21,861</u>              |
| Income (loss) before contributions and transfers    | <u>(849,963)</u>                             | <u>(482,833)</u>           | <u>(1,332,796)</u>   | <u>276,006</u>             |
| Transfers in  | 475,000                                      | -                          | 475,000  | 1,192,284                  |
| Transfers out                                       | -  | -                          | -  | (1,073,284)                |
| Change in net position                              | <u>(374,963)</u>                             | <u>(482,833)</u>           | <u>(857,796)</u>   | <u>395,006</u>             |
| Total net position - beginning restated             | 4,832,196                                    | (104,365)                  | 4,727,831  | 800,987                    |
| Total net position - ending                         | <u>\$ 4,457,233</u>                          | <u>\$ (587,198)</u>        | <u>\$ 3,870,035</u>  | <u>\$ 1,195,993</u>        |
|   |  |                            |  |                            |
|   |  |                            | Change in net position, per above                                |                            |
|   |  |                            | Adjustment to reflect the consolidation of internal service fund |                            |
|   |  |                            | activities related to the Water Utility Fund.                    | 24,596                     |
|   |  |                            | Change in net position of business-type activities (page 44)     | <u>\$ (833,200)</u>        |

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

**Webb County, Texas**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended September 30, 2013**

|   | Business Type Activities |                                    |                  | Governmental             |
|---|--------------------------|------------------------------------|------------------|--------------------------|
|   | Enterprise Fund          |                                    |                  | Activities               |
|   | (Major Fund)             | (Major Fund)                       |                  | Internal                 |
|   | <u>Water Utility</u>     | <u>Casa Blanca<br/>Golf Course</u> | <u>Total</u>     | <u>Service<br/>Funds</u> |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>   |                          |                                    |                  |                          |
| Receipts from customers and users   | \$ 1,577,022             | 410,008                            | 1,987,030        | -                        |
| Premiums from participants  | -                        | -                                  | -                | 13,799,490               |
| Payments to employees   | (978,331)                | -                                  | (978,331)        | -                        |
| Payments to vendors, suppliers  | (739,399)                | (725,706)                          | (1,465,105)      | (33,562)                 |
| Payments to insurance administrators  | -                        | -                                  | -                | (1,505,772)              |
| Claims Paid   | -                        | -                                  | -                | (12,832,253)             |
| Internal Transactions   | 346,470                  | 602,708                            | 949,178          | -                        |
| Net cash provided (used) by operating activities  | <u>205,762</u>           | <u>287,010</u>                     | <u>492,772</u>   | <u>(572,097)</u>         |
| <b>CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES</b>                                 |                          |                                    |                  |                          |
| Transfers In  | 475,086                  | -                                  | 475,086          | 1,192,284                |
| Transfers Out   | (86)                     | -                                  | (86)             | (1,073,284)              |
| Net cash provided (used) by non capital financing activities                            | <u>475,000</u>           | <u>-</u>                           | <u>475,000</u>   | <u>119,000</u>           |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>                         |                          |                                    |                  |                          |
| Equipment and Furniture   | -                        | (10,661)                           | (10,661)         | -                        |
| Short Term Notes Payable  | 57,749                   | 20,002                             | 77,751           | -                        |
| Interest Paid on Debt   | (269,115)                | (38,179)                           | (307,294)        | -                        |
| Capital Lease Obligation  | -                        | (119,763)                          | (119,763)        | -                        |
| Long Term Bonds Payable   | 292,169                  | 204,355                            | 496,524          | -                        |
| Issuance Cost for Bonds   | (11,479)                 | (5,494)                            | (16,973)         | -                        |
| Net cash provided (used) by capital financing activities                                | <u>69,324</u>            | <u>50,260</u>                      | <u>119,584</u>   | <u>-</u>                 |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>   |                          |                                    |                  |                          |
| Investment earnings   | 404                      | 29                                 | 433              | 21,861                   |
| Net cash provided (used) by investing activities  | <u>404</u>               | <u>29</u>                          | <u>433</u>       | <u>21,861</u>            |
| Net Increase/(Decrease) in Cash and Cash Equivalents                                    | <u>750,490</u>           | <u>337,299</u>                     | <u>1,087,789</u> | <u>(431,236)</u>         |
| Cash and investments, beginning of year   | 425,711                  | 35,953                             | 461,664          | 4,736,760                |
| <b>Cash and investments, end of year</b>  | <u>\$ 1,176,201</u>      | <u>373,252</u>                     | <u>1,549,453</u> | <u>4,305,524</u>         |
| <b>Reconciliation of operating income to net cash provided (used) by operations:</b>    |                          |                                    |                  |                          |
| Operating income  | \$ (554,487)             | (440,665)                          | (995,152)        | 254,146                  |
| Adjustments to reconcile operating income to net cash provided by operating activities: |                          |                                    |                  |                          |
| Depreciation expense  | 375,335                  | 141,194                            | 516,529          | -                        |
| (Increase) Decrease in Accounts Receivable  | 29,279                   | (268)                              | 29,011           | (473,177)                |
| (Increase) Decrease in Other Receivables  | -                        | -                                  | -                | (200)                    |
| (Increase) Decrease in Due from Other Funds   | (34,901)                 | -                                  | (34,901)         | (762,257)                |
| (Increase) Decrease in Inventories  | 18,024                   | (873)                              | 17,151           | -                        |
| (Increase) Decrease in Prepaids & Other Assets  | -                        | (6,000)                            | (6,000)          | -                        |
| Increase (Decrease) in Accounts Payable   | (6,047)                  | (7,752)                            | (13,799)         | -                        |
| Increase (Decrease) in Claims Payable   | -                        | -                                  | -                | 58,852                   |
| Increase (Decrease) in Other Payables   | (4,694)                  | (1,334)                            | (6,028)          | -                        |
| Increase (Decrease) in Accrued Liabilities  | -                        | -                                  | -                | (262,222)                |
| Increase (Decrease) in Accrued Wages Payable  | 10,953                   | -                                  | 10,953           | -                        |
| Increase (Decrease) in Due to Other Funds   | 381,371                  | 602,708                            | 984,079          | 1,698,090                |
| Increase (Decrease) in Short-Term Risk Liability  | -                        | -                                  | -                | (30,817)                 |
| Increase (Decrease) in Long-Term Risk Liability   | -                        | -                                  | -                | 317,387                  |
| Increase (Decrease) in Long Term OPEB Liability   | (20,353)                 | -                                  | (20,353)         | (1,371,899)              |
| Increase (Decrease) in Short Term Accrued Compensated Absences                          | 1,780                    | -                                  | 1,780            | -                        |
| Increase (Decrease) in Long Term Accrued Compensated Absences                           | 9,502                    | -                                  | 9,502            | -                        |
| Total adjustments   | <u>760,249</u>           | <u>727,675</u>                     | <u>1,487,924</u> | <u>(826,243)</u>         |
| <b>Net cash provided (used) by operating activities</b>                                 | <u>\$ 205,762</u>        | <u>287,010</u>                     | <u>492,772</u>   | <u>(572,097)</u>         |

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

Webb County, Texas  
Statement of Fiduciary Net Position  
Fiduciary Funds  
September 30, 2013

|   | <u>Private Purpose Trust<br/>Funds</u> |                     |
|---|--|---------------------|
|   | <u>Total</u>                           | <u>Agency Funds</u> |
| <b>ASSETS</b>                                       |  |                     |
| Cash and investments                                | \$ 3,197,683                           | \$ 18,044,926       |
| Other receivables                                   | 6,012                                  | 11,532              |
| Due from other funds                                | 13,004                                 | 578,020             |
| Total assets  | <u>3,216,699</u>                       | <u>18,634,478</u>   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |  |                     |
| Total assets and deferred outflows of resources     | <u>3,216,699</u>                       | <u>18,634,478</u>   |
| <b>LIABILITIES</b>                                  |  |                     |
| Accounts payable                                    | 908,764                                | 97,314              |
| Due to other funds                                  | 860,095                                | 117,713             |
| Due to other governments                            | -                                      | 6,966,269           |
| Refunds payable and others                          | 71,358                                 | 11,453,182          |
| Total liabilities                                   | <u>1,840,217</u>                       | <u>18,634,478</u>   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |  |                     |
| Total liabilities and deferred inflows of resources | <u>1,840,217</u>                       | <u>18,634,478</u>   |
| <b>NET POSITION</b>                                 |  |                     |
| Held in trust for benefits and other purposes       | <u>\$ 1,376,482</u>                    |                     |

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

**Webb County, Texas**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended September 30, 2013**

|                               | Private Purpose<br>Trust Funds |
|-------------------------------|--------------------------------|
|                               | <u>Total</u>                   |
| <b>ADDITIONS</b>              |                                |
| Interest                      | 6,627                          |
| Total net investment earnings | 6,627                          |
| <b>Other Additions:</b>       |                                |
| Grazing lease and royalties   | 1,278,619                      |
| Total additions               | 1,285,246                      |
| <b>DEDUCTIONS</b>             |                                |
| Education                     | 908,764                        |
| Total deductions              | 908,764                        |
| Change in net position        | 376,482                        |
| Net Position - beginning      | 1,000,000                      |
| Net Position - ending         | \$ 1,376,482                   |

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



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**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

**A. REPORTING ENTITY**

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

**Blended Component Unit**

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

**Webb County Housing Finance Corporation**

The Webb County Housing Finance Corporation (WCHFC) is a Texas public, non-profit corporation created in accordance with the Texas Government Code Chapter 394 -- Housing Finance Corporation Act. Pursuant to the Act, The WCHFC is authorized to finance residential housing by issuing its tax exempt revenue bonds to acquire mortgage loans to low and moderate income persons, and to pledge such mortgage loans as security for the payment of the principal and interest of the revenue bonds. The tax-exempt bonds issued by WCHFC do constitute a debt or a pledge of faith or credit of the WCHFC or the

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

County. The bonds are payable by the user pursuant to terms defined in the loan agreement underlying each issue. Interest received on the bonds is generally exempt from federal income tax under Section 103 of the Internal Revenue Code. The WCHFC is governed by the five member Board of the Directors which is comprised of the Webb County Commissioners' Court.

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

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

<http://www.webbcountytexas.gov/CountyAuditor/FinancialReports/CAFR/2013CAFR/>

## **B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

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

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

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

The County does not currently employ an indirect cost allocation system.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

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

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

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

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

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

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

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

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

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

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

**1. BASIS OF ACCOUNTING**

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

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

**Accrual:**

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

**Modified Accrual:**

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

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

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

## **2. FINANCIAL STATEMENT PRESENTATION - FUND FINANCIAL STATEMENTS**

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

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

The County reports the following major funds:

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

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

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

### **GOVERNMENTAL FUNDS:**

The focus of Governmental funds measurement (in the Fund Financial Statements) is upon determination of financial position and changes in financial position (sources, uses, and balances

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

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

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

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

**Debt Service Funds** are used to account for financial resources that are restricted, committed, or assigned to expenditures for the periodic payment of principal and interest on governmental bonds, loans, and capital leases.

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

**PROPRIETARY FUNDS:**

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

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

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

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

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

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, 2011 and 2013 to consider the employer contributions made, increase (decrease) in the net OPEB obligation, percentage of OPEB cost contributed, net OPEB obligation.

**FIDUCIARY FUNDS:**

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

**Private Purpose Trust Funds and Agency Funds** The County reports two trust funds and 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 \$900,000 distribution as of September 30, 2013. The Court ordered the balance to remain in the Permanent School Fund as net position.

The County's agency funds included the following:

The District Clerk Fund and County Clerk Fund account for monies held in trust for these elected officials.

The County Clerk Fund account for monies held in trust for these elected officials.

The District Attorney Hot Check Processing Fund accounts for monies collected on behalf of various payees.

The District Attorney's Pool Forfeiture Fund accounts for all of Webb County's forfeitures and are

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

subsequently awarded to other governmental units for law enforcement activities.

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

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

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

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

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

## **D. ASSETS, LIABILITIES AND FUND EQUITY**

### **1. DEPOSITS AND INVESTMENTS**

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

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

**Pooled Cash** - The County maintains pooled cash accounts for funds not require to be segregated. Some funds incur negative cash balances that are equivalent to liabilities. The general fund is the offsetting interfund receivable for the negative cash balance.

### **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

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

inventories. Under the purchase method, inventories are recorded as expenditures when purchased; however, material amounts of inventories are reported as assets of their respective funds. Reported inventories in these funds are equally offset by a fund balance reserve, which indicates the assets are unavailable for appropriation even though they are a component of reported assets.

**3. CAPITAL ASSETS AND DEPRECIATION**

**Capital Assets** – The County’s capital assets include land, buildings and improvements, machinery, easements, water rights, infrastructure purchased or constructed (e.g. roads, bridges, dam, and similar immovable items) after 1980 and construction-in-progress. Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary funds in the fund financial statements.

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

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

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

| <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:

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

| Asset                                      | Threshold |
|--|-----------|
| Buildings                                  | \$2,500   |
| Improvements                               | \$2,500   |
| Infrastructure                             | \$2,500   |
| Machinery and Equipment                    | \$2,500   |
| Software purchased or internally generated | \$2,500   |

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

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

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

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

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

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

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

#### **4. INTERFUND TRANSACTIONS**

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

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

**5. DUE FROM OTHER GOVERNMENTAL UNITS**

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

**6. CAPITAL GRANT**

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

**7. OTHER ASSETS AND BOND ISSUANCE COSTS**

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

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

|                                 |          |               |
|---------------------------------|----------|---------------|
| <b>Governmental Activities:</b> |          |               |
| Prepaid Expenses                | \$       | 16,575        |
| Deposits                        |          | 17,805        |
|                                 | Total \$ | <u>34,380</u> |
| <br><b>Business Activities:</b> |          |               |
| <b>Proprietary Fund:</b>        |          |               |
| Enterprise Fund                 |          |               |
| Prepaid Expenses                | \$       | 6,000         |
|                                 | Total \$ | <u>6,000</u>  |

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

**8. RECLASSIFICATION**

Certain September 30, 2012 accounts balances have been reclassified in this report to conform to the financial statement presentation used in 2013.

**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.

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

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

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

**Committed Fund Balance** -- 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 (ordinance or resolution).

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

Those committed amounts cannot be used for any other purpose unless the commissioners court removes or changes the specified use by taking the same type of action (ordinance or resolution) it employed to previously commit those amounts. In contract to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Capital projects funds 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 County intent to be used for specific purposes, but are neither restricted nor committed. In the general fund, assigned amounts represent intended uses established by the commissioners court or a County official. The Court has delegated the authority to the County Auditor, the chief financial officer, to make assignments of fund balance, which have not been previously restricted or committed by the Court.

**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 POSITION**

The restricted other purposes amounts amount of \$ 11,503,341 reported as other governmental funds includes \$ 8,306,816 for special revenues, and \$ 1,152,452 for capital projects restricted for various programs and projects, along with \$ 2,044,073 for debt service.

#### **12. ASSIGNED FOR OTHER PURPOSES**

Encumbrances outstanding at year-end are reported as assigned for other purposes as part of the new fund balance classification. As of September 30, 2013 encumbrances amounted to \$1,055,443, of which \$ 82,659 relates to the general fund, \$ 615,502 for the Certificates of Obligation, Series major capital project fund, \$ 91,241 to the non-major special revenue funds and \$266,041 to non-major capital project funds.

#### **13. ADJUSTMENTS TO FUND BALANCE AND NET POSITION**

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

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

**Governmental Funds - Special Revenues Funds**

The special revenue funds were restated \$1,290,538 beginning fund balance for the special revenues governmental funds. Community Justice Assistance Division (CJAD) grants were adjusted for \$651,154 for the fund equity transferred to a agency fund. Webb County District Attorney Federal Forfeiture was adjusted \$ 189,122 for the Department of Treasury and \$ 473,420 for the Department of Justice for the Federal Equitable Sharing Program refund payable. Criminal Justice Division 406th Judicial District Drug Court was adjusted \$ 3,874 for a grant refund payable. National Rifle Association was adjusted \$ 1,330 for grant refund payable. The Webb County Housing Finance Corporation was adjusted (\$ 28,362) to establish the beginning fund equity balance.

**Governmental Activities**

Government Wide Statements of Activities beginning net position was restated by \$ 2,090,575. The beginning financial net position was adjusted for \$ 713,775 for issuance cost written-off in compliance with GASB No. 65 and CJAD capital assets and accumulated depreciation \$ 86,262 transferred to an agency fund. The governmental special revenues funds were restated also for the \$1,290,538 stated for the governmental special revenues funds.

**14. DEFERRED OUTFLOWS OF RESOURCES**

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

**15. DEFERRED INFLOWS OF RESOURCES**

Deferred inflow of resources - An acquisition of net assets by the County that is applicable to a future reporting period. For example deferred revenues and advance collections. The County reports deferred tax revenues in the General Fund unassigned fund, Road and Bridge Fund and Debt Service Fund until the period these amounts become available.

**16. NET POSITION**

Net position is comprised of three categories: Net investment in capital assets; Restricted net position; and Unrestricted net position. The first category of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds that are attributable to these capital assets. Restricted net position is restricted assets reduced by liabilities and deferred inflows of resources related to those assets. As of September 30, 2013, the primary government had \$ 11,929,242 restricted net position. Net position which is neither restricted nor related to net investment in capital assets, is reported as unrestricted net position.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

**II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FIANANCIAL STATEMENTS**

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

The proprietary fund statement of net position include a reconciliation between net position – total enterprise fund and net position of business-type activities as reported in the government-wide statements of net position. The description of the sole elements of that reconciliation is “Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds.” The details of the \$ 144,770 difference are as follows:

|  |                   |
|--|-------------------|
| Internal receivable representing charges in excess of cost to business-type activities – prior years             | \$ 120,174        |
| Internal payable representing cost in excess of charges to business-type activities – current year               | <u>24,596</u>     |
| Net adjustment to increase net assets – total enterprise fund to arrive at net assets – business-type activities | <u>\$ 144,770</u> |

**III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. DEFICIT FUND EQUITY**

The County’s Water Utility System Fund has a negative unrestricted net position of \$ 2,498,840 at the end of September 2013. 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 2014 adopted budget reflect a \$ 475,000 transfer out from the General Fund.

The County’s Casa Blanca Golf Course Fund is an Enterprise Fund has a negative unrestricted net position of \$ 2,040,691 as well as a total deficit net position of (\$587,197) at the end of September 2013. 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 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 renovations are completed.

The Federal Emergency Management Agency (FEMA) Grant 1931 DRPA has a negative unrestricted net position of \$ 61,310 at the end of September 2013. The project is to implement measures that will permanently reduce or eliminate future damages or losses from natural hazards through safer building practices and improving existing structures and supporting infrastructures. The grant agencies provided seventy five percent funding a the beginning of the project.

**Webb County, Texas**  
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through safer building practices and improving existing structures and supporting infrastructures. The grant agencies provided seventy five percent funding at the beginning of the project. Guidelines provide that the remaining twenty five percentage will be billed until the project is completed. The project is expected to be completed by May 2014.

**IV. DETAILED NOTES ON ALL FUNDS**

**A. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

**CASH** - At September 30, 2013, the County's cash on hand is \$ 45,787 and \$ 900 for governmental activities and business type activities respectively. The carrying amount of the County deposits was \$ 34,603,584 and the bank balance was \$36,754,455 for the governmental activities. The carrying amount of the County's deposits for the business-type activities was \$1,119,448 and the bank balance was \$1,117,308. The fiduciary funds carrying amount of the County's deposits was \$15,870,868 and bank balance was \$15,421,230. Of the bank amounts, 100 percent was insured or collateralized with securities held by the County's agent in the County's name.

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

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

Pursuant to subchapter G of chapter 404, the Comptroller of Public Accounts administers the Texas Local Government Investment Pools (the TexPool Portfolios) as public funds investment pools through the Texas Treasury Safekeeping Trust Company. The TexPool portfolio is designed and managed to ensure that it maintain its AA rating (or the equivalent) by a nationally recognized statistical rating organization. There is a twenty-four hour fund availability of these funds; therefore, the Texpool's investment total \$ 8,531,924 (\$ 8,106,022 for governmental activities, \$425,902 for business-type activities) are reported as cash equivalent. Texpool's net assets value is 1.00009% of the County's carrying value as of September 30, 2013. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares.

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

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

| Financial Statements            | Primary Government         |                             |                 |
|---------------------------------|----------------------------|-----------------------------|-----------------|
|                                 | Governmental<br>Activities | Business-type<br>Activities | Fiduciary Funds |
| Cash on hand                    | \$ 45,789                  | \$ 900                      | \$ -            |
| Deposits                        | 36,511,090                 | 1,119,448                   | 13,963,361      |
| Certificates of deposit         | 8,914,915                  | 3,203                       | 5,081,565       |
| Texpool State Investment Pool   | 8,106,022                  | 425,902                     | 2,197,683       |
| Total Cash and Cash Equivalents | \$ 53,577,815              | \$ 1,549,453                | \$ 21,242,609   |

**1. Investments**

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

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

**2. Interest Rate Risk**

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

All investments carry the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The County manages its exposure to interest rate risk by limiting the weighted average days to having the majority of the investments portfolio in external investment pools. The policy for the investment of funds of the County "WEBB COUNTY, TEXAS POLICY FOR THE INVESTMENT OF COUNTY FUNDS" has been adopted by the Webb County Commissioners Court pursuant to Section 116.112 of the Texas Local Government Code, Chapter 2256 and Chapter 2257 of the Texas Government Code. The policy has been reviewed and adopted by order by the Court annually, in accordance with Section 2256.005 (e) of the Texas Government Code.

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

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

| Investment Type          | Primary Government      |                          |                  | Maturity & Weighted Average Maturity | Standard & Poor's Credit Rating |
|--------------------------|-------------------------|--------------------------|------------------|--------------------------------------|---------------------------------|
|                          | Governmental Activities | Business-type Activities | Fiduciary Funds  |                                      |                                 |
| Certificates of deposits | 2,658,279               | 3,203                    | 1,208,251        | Less than 90                         |                                 |
| Certificates of deposits | 6,256,636               | -                        | 3,622,246        | Less than 365                        |                                 |
| Certificates of deposits | -                       | -                        | 251,068          | More than 365                        |                                 |
| Texpool Investment Pool  | 8,106,022               | 425,902                  | 2,197,683        | 22 (2)                               | AA                              |
| Total \$                 | <u>17,020,936</u>       | <u>429,105</u>           | <u>7,279,247</u> |                                      |                                 |

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

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

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

### 3. Credit Risk and Concentration of Credit Risk

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

The County Investment Officer is authorized by statute and its formal investment policy (limited to authorized investments and prohibited for other type of investments) authorized to invest in obligations of, or guaranteed by the United States Government (investments shall not constitute more than 75% of the portfolio), certificates of deposits (investments shall not constitute more than 20% of the portfolio), investment pools (investments may constitute up to 100% of the portfolio), mutual funds and money market mutual funds (investments not more than 80% the County's monthly average fund balance may be invested in the aggregate separately or collectively of the portfolio) and repurchase agreements (investments shall not constitute more than 50% of the portfolio). The County and District Clerk certificates of deposits are mandates by the district court orders or county court of law court orders.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

**4. Custodial Credit Risk**

Investments are exposed to custodial credit risk if the investments are uninsured, are not registered in the County's name and are held by the counterparty. In the event of the failure of the counterparty, the County may not be able to recover the value of its investments that are held by the counterparty. As of September 30, 2013 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, 2013**

**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<br/>Uncollectible<br/>Taxes</u> | <u>Net Taxes</u>     |
|----------------------------------|----------------------|--|----------------------|
| Delinquent Taxes                 |                      |  |                      |
| General Fund                     | \$ 10,196,676        | \$ 1,281,750                                     | \$ 8,914,926         |
| Non-major Governmental Fund      | 1,457,012            | 288,366  | 1,168,646            |
| Total Tax Receivable Delinquent  | <u>\$ 11,653,688</u> | <u>\$ 1,570,116</u>                              | <u>\$ 10,083,572</u> |

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

|                                    | <u>General Fund</u> | <u>Nonmajor<br/>Governmental<br/>Funds</u> | <u>Total</u>        |
|------------------------------------|---------------------|--|---------------------|
| Court Fines and Fees               | \$ 13,953,169       | \$ -                                       | \$ 13,953,169       |
| Accounts Receivable                | 1,228,872           | 1,059,307                                  | 2,288,179           |
| Accrued Interest Receivable        | 19                  | -  | 19                  |
| Gross Receivables                  | 15,182,060          | 1,059,307                                  | 16,241,367          |
| Less: allowance for uncollectibles | (10,481,521)        | (421,158)                                  | (10,902,679)        |
| Net Total Receivables              | <u>\$ 4,700,539</u> | <u>\$ 638,149</u>                          | <u>\$ 5,338,688</u> |

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

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:

|  | <u>Unavailable</u>          | <u>Unearned</u>          | <u>Total</u>                |
|--|-----------------------------|--------------------------|-----------------------------|
| Property taxes receivable – General Fund                     | \$ 8,538,579                | \$ -                     | \$ 8,538,579                |
| Court fines receivable - General Fund                        | 4,229,925                   | -                        | 4,229,925                   |
| Property taxes receivable – Road and Bridge Fund             | 174,334                     | -                        | 174,334                     |
| Property taxes receivable – Debt Service Fund                | 937,964                     | -                        | 937,964                     |
| Receivable and other accounts                                | 511,432                     | -                        | 511,432                     |
| Grant drawdown prior to meeting all eligibility requirements | -                           | 159,793                  | 159,793                     |
| <b>Total</b>   | <b>\$ <u>14,392,234</u></b> | <b>\$ <u>159,793</u></b> | <b>\$ <u>14,552,027</u></b> |

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

**C. CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2013 was as follows:

|  | Balance<br>September 30, 2012 | Additions           | Deletions           | Transfers          | Balance<br>September 30, 2013 |
|--|-------------------------------|---------------------|---------------------|--------------------|-------------------------------|
| <b>Governmental activities:</b>              |                               |                     |                     |                    |                               |
| Capital assets, not being depreciated:       |                               |                     |                     |                    |                               |
| Land and improvements                        | \$ 8,962,827                  | \$ -                | \$ (250,000)        | \$ -               | \$ 8,712,827                  |
| Infrastructure in progress                   | 13,315,579                    | 1,064,235           | -                   | (4,856,454)        | 9,523,359                     |
| Construction In progress                     | 3,086,117                     | 1,162,033           | -                   | -                  | 4,248,150                     |
| Total capital assets, not being depreciated  | <u>25,364,523</u>             | <u>2,226,268</u>    | <u>(250,000)</u>    | <u>(4,856,454)</u> | <u>22,484,337</u>             |
| Capital assets, being depreciated:           |                               |                     |                     |                    |                               |
| Infrastructure                               | 98,787,194                    | 390,209             | -                   | 4,856,454          | 104,033,857                   |
| Buildings                                    | 103,160,083                   | 1,386               | -                   | -                  | 103,161,469                   |
| Furniture, fixtures, and equipment           | 45,323,295                    | 4,042,584           | (659,928)           | (775,190)          | 47,930,759                    |
| Intangible                                   | 451,126                       | 238,196             | -                   | -                  | 689,323                       |
| Total capital assets, depreciated            | <u>247,721,698</u>            | <u>4,672,375</u>    | <u>(659,928)</u>    | <u>4,081,264</u>   | <u>255,815,408</u>            |
| Less accumulated depreciation for:           |                               |                     |                     |                    |                               |
| Infrastructure                               | (48,661,012)                  | (1,831,270)         | -                   | -                  | (50,492,281)                  |
| Buildings                                    | (40,283,589)                  | (2,780,360)         | -                   | -                  | (43,063,949)                  |
| Furniture, fixtures, and equipment           | (34,280,980)                  | (2,764,771)         | 646,091             | 775,190            | (35,624,470)                  |
| Intangible                                   | (164,234)                     | (106,389)           | -                   | -                  | (270,623)                     |
| Total accumulated depreciation               | <u>(123,389,815)</u>          | <u>(7,482,789)</u>  | <u>646,091</u>      | <u>775,190</u>     | <u>(129,451,323)</u>          |
| Total capital assets, being depreciated, net | <u>124,345,004</u>            | <u>(2,810,414)</u>  | <u>(13,837)</u>     | <u>4,856,454</u>   | <u>126,364,085</u>            |
| Governmental activities capital assets, net  | <u>\$ 149,709,527</u>         | <u>\$ (584,146)</u> | <u>\$ (263,837)</u> | <u>\$ -</u>        | <u>\$ 148,848,421</u>         |

The County has the Community Supervisor and Correction Department (CSCD) building idle as of March 2013. The building incurred flooding damages resulting from the City of Laredo overflow of sewage. The building incurred \$165,562 in damages and the insurance recovery was \$ 119,000. The County is temporarily renting office space for the CSCD operations. The original capitalization cost was \$ 611,326 as of November 2007 and the book value as of 2013 is \$ 522,174. The Court requested contractors bids as of December 2013 for renovation options and will finalize their options by the middle of the 2014 fiscal year.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

|  | Balance<br>September 30, 2012 | Additions           | Deletions   | Transfers   | Balance<br>September 30, 2013 |
|--|-------------------------------|---------------------|-------------|-------------|-------------------------------|
| <b>Business-type activities:</b>             |                               |                     |             |             |                               |
| Capital assets, not being depreciated:       |                               |                     |             |             |                               |
| Land and improvements                        | \$ 1,961,407                  | \$ -                | \$ -        | \$ -        | \$ 1,961,407                  |
| Infrastructure in progress                   | -                             | -                   | -           | -           | -                             |
| Construction In progress                     | -                             | -                   | -           | -           | -                             |
| 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                     | 10,661              | -           | -           | 1,756,531                     |
| Total capital assets, depreciated            | <u>16,473,799</u>             | <u>10,661</u>       | <u>-</u>    | <u>-</u>    | <u>16,484,460</u>             |
| Less accumulated depreciation for:           |                               |                     |             |             |                               |
| Infrastructure                               | (2,561,173)                   | (333,969)           | -           | -           | (2,895,142)                   |
| Buildings                                    | (370,598)                     | (24,536)            | -           | -           | (395,135)                     |
| Furniture, fixtures, and equipment           | (1,277,223)                   | (158,024)           | -           | -           | (1,435,248)                   |
| Total accumulated depreciation               | <u>(4,208,994)</u>            | <u>(516,530)</u>    | <u>-</u>    | <u>-</u>    | <u>(4,725,523)</u>            |
| Total capital assets, being depreciated, net | <u>12,264,805</u>             | <u>(505,868)</u>    | <u>-</u>    | <u>-</u>    | <u>11,758,937</u>             |
| Business-type activities capital assets, net | <u>\$ 14,226,212</u>          | <u>\$ (505,868)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 13,720,343</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                                   | \$ 757,196          |
| Justice System                                       | 1,297,920           |
| Public Safety  | 1,745,714           |
| Correction and Rehabilitation                        | 460,033             |
| Health and Human Service                             | 344,840             |
| Community and Economic Development                   | 540,863             |
| Infrastructure and Environmental Services            | <u>2,336,223</u>    |
| Total depreciation expense - governmental activities | <u>\$ 7,482,789</u> |

**Business-type activities:**

|   |                   |
|---|-------------------|
| Total depreciation expense - business-type activities | <u>\$ 516,530</u> |
|---|-------------------|

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

**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<br/>Activities</u> | <u>Business-type<br/>Activities</u> |
|---|------------------------------------|-------------------------------------|
| Accounts payable                                | \$ 5,586,123                       | \$ 116,244                          |
| Accrued wages                                   | 2,156,930                          | 31,143                              |
| Other liabilities                               | 3,208,006                          | 45,086                              |
| Restitution payable                             | 37,593                             | -                                   |
| Retainage payable                               | 232,353                            | -                                   |
| Customer deposits                               | -                                  | 73,890                              |
| Total Accounts Payable and Accrued Liabilities  | <u>\$ 11,221,005</u>               | <u>\$ 266,363</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, 2013 is as follows:

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

| <b>Primary Government</b>                    | Interfund<br>Receivables | Interfund<br>Payables |
|--|--------------------------|-----------------------|
| <b>Governmental Funds</b>                    |                          |                       |
| General Fund                                 | \$ 9,252,650             | \$ 7,920,760          |
| 2013 Certificates of Obligation (Major Fund) | -                        | -                     |
| Nonmajor Governmental Funds                  | 6,684,555                | 3,237,491             |
| Governmental Funds Subtotals                 | 15,937,205               | 11,158,251            |
| <b>Proprietary Funds</b>                     |                          |                       |
| Water Utility (Major Fund)                   | 35,765                   | 2,341,673             |
| Golf Course (Major Fund)                     | 3                        | 2,023,851             |
| Proprietary Funds Subtotals                  | 35,768                   | 4,365,524             |
| <b>Internal Service Funds</b>                |                          |                       |
| Employee Health Benefits                     | 517,141                  | 119,000               |
| Workers Compensation Reserve                 | 1,676,899                | 986,595               |
| OPEB Employees Retiree Fund                  | 626,651                  | 1,777,508             |
| Internal Service Funds Subtotals             | 2,820,691                | 2,883,103             |
| <b>Fiduciary Funds</b>                       |                          |                       |
| Receivables / Payables from Fiduciary Funds  | 591,024                  | 977,808               |
| <b>Total</b>                                 | <b>\$ 19,384,686</b>     | <b>\$ 19,384,686</b>  |

Transfers of financial resources among funds are recognized in all funds affected in the accounting period in which the interfund receivable and payable arises. Interfund operating transfers are legally authorized transfers from a fund to the fund through which the resources are to be expended.

The following are the transfers in and out as of September 30, 2013:

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

| Transfers Out:              | Transfers In:     |                             |                   |                        | Total               |
|-----------------------------|-------------------|-----------------------------|-------------------|------------------------|---------------------|
|                             | General Fund      | Nonmajor Governmental Funds | Enterprise Funds  | Internal Service Funds |                     |
| General Fund                | \$                | \$ 1,793,530                | \$ 475,000        | \$ 119,000             | \$ 2,387,530        |
| Nonmajor Governmental Funds | 596,750           | 1,170,527                   |                   | -                      | 1,767,277           |
| Internal Service Funds      |                   |                             |                   | 1,073,284              | 1,073,284           |
| <b>Total</b>                | <b>\$ 596,750</b> | <b>\$ 2,964,057</b>         | <b>\$ 475,000</b> | <b>\$ 1,192,284</b>    | <b>\$ 5,228,091</b> |

The General Fund's transfer in \$ 596,750 consist of \$400,000 from the following Special Revenue Funds - Road and Bridge, \$181,750 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 \$ 2,387,530 consist of \$ 119,000 to the Webb County Employees Health to covered the deficit not covered by the Workers Compensation Fund, \$1,680,000 was transfer from the General Fund salaries saving to establish Permanent Improvement Fund capital project with \$ 890,000 and the Capital Outlay fund capital project with \$790,000. The General Fund transfers out also \$28,530 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.

The Court approved \$ 823,532 transfers out from the Worker's Compensation Reserve Fund with an additional transfers from the General Fund for \$ 119,000 to the Webb County Employees' Health Benefit internal service fund to eliminate the \$ 947,793 projected fund's deficit. The Workers' Compensation Reserve Fund also transferred \$ 249,752 to the Webb County Employees Retiree OPEB Fund. The transfers assisted in eliminating the projected fund's deficit for the \$256,374 additional retirees' medical claims.

**F. LEASES**

The County entered into contractual lease agreements for Mitel telephone network system, District Attorney judicial prosecutor software and heavy equipment 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

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

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<br>Activities  |
|--------------------------------|----|-----------------------------|
| Asset:                         |    |                             |
| Buildings                      | \$ | 82,905                      |
| Equipment                      |    | 4,233,637                   |
| Less: Accumulated Depreciation |    | (2,625,293)                 |
| Total                          | \$ | 1,691,249                   |
|                                |    |                             |
|                                |    | Business-type<br>Activities |
| Asset:                         |    |                             |
| Equipment                      | \$ | 550,491                     |
| Less: Accumulated Depreciation |    | (532,142)                   |
| Total                          | \$ | 18,350                      |

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, 2013, were as follows:

|   |    | Governmental<br>Activities  |
|---|----|-----------------------------|
| <u>Year Ending September 30</u>         |    |                             |
| 2014                                    | \$ | 364,777                     |
| 2015                                    |    | 364,777                     |
| 2016                                    |    | 630,891                     |
| 2017                                    |    | 188,288                     |
| 2018                                    |    | 156,906                     |
| Total minimum lease payments            |    | 1,705,639                   |
| Less: amount representing interest      |    | (121,958)                   |
| Present value of minimum lease payments | \$ | 1,583,681                   |
|   |    |                             |
|   |    | Business-type<br>Activities |
| <u>Year Ending September 30</u>         |    |                             |
| 2014                                    | \$ | 20,636                      |
| Total minimum lease payments            |    | 20,636                      |
| Less: amount representing interest      |    | (121)                       |
| Present value of minimum lease payments | \$ | 20,515                      |

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

**G. LONG-TERM DEBT**

The following is a summary of long-term debt activity for the year ended September 30, 2013. 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 current year lease purchase acquisition is for three motor graders and two backhoes for the Road and Bridge Fund. The lease purchase debt is retired with Road and Bridge transfers to the Debt Service Fund.

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

A portion of The Limited tax Refunding Bonds, Series 2003, Series 2007 and Series 2012, Certificates of Obligations, Series 2003, Series 2010 and 2013 are 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, 2013**

**Changes in Long-Term Liabilities**

Long-term liabilities activity for the fiscal year ended September 30, 2013, was as follow:

|  | Original<br>Amount | Beginning<br>Balance | Additions         | Refunded         | Reductions       | Ending<br>Balance | Amount<br>Due Within<br>One Year |
|--|--------------------|----------------------|-------------------|------------------|------------------|-------------------|----------------------------------|
| <b>Governmental Activities:</b>                      |                    |                      |                   |                  |                  |                   |                                  |
| <b>Certificates of Obligations &amp; Bonds</b>       |                    |                      |                   |                  |                  |                   |                                  |
| Certificates of Obligations, Series 2002             | 4,300,000          | 195,000              |                   |                  | 195,000          |                   |                                  |
| Limited Tax Refunding Bonds, Series 2003             | 5,440,004          | 1,558,581            |                   |                  | 759,969          | 798,612           | 798,612                          |
| Certificates Of Obligation, Series 2003              | 9,700,000          | 4,360,150            |                   | 3,210,700        | 242,500          | 906,950           | 300,700                          |
| Limited Tax Refunding Bonds, Series 2005             | 12,716,562         | 9,727,711            |                   |                  | 1,003,477        | 8,724,234         | 1,067,771                        |
| Certificates Of Obligation, Series 2006              | 11,685,000         | 9,518,000            |                   | 5,173,000        | 510,000          | 3,835,000         | 489,000                          |
| Limited Tax Refunding Bonds, Series 2007             | 6,865,123          | 6,722,612            |                   |                  | 29,485           | 6,693,127         | 29,485                           |
| Limited Tax Refunding Bonds, Series 2008             | 7,105,000          | 4,010,000            |                   |                  | 1,015,000        | 2,995,000         | 1,045,000                        |
| Certificates of Obligations, Series 2010             | 6,406,714          | 6,218,142            |                   |                  | 249,857          | 5,968,285         | 254,571                          |
| Limited Tax Refunding Bonds, Series 2010             | 18,398,000         | 18,398,000           |                   |                  |                  | 18,398,000        | 199,707                          |
| Limited Tax Refunding Bonds, Series 2012             | 8,828,700          |                      | 8,828,700         |                  | 229,939          | 8,598,761         | -                                |
| Certificates of Obligations, Series 2013             | 16,885,000         |                      | 16,888,766        |                  |                  | 16,888,766        | 534,692                          |
|  | <u>108,330,103</u> | <u>60,708,196</u>    | <u>25,717,466</u> | <u>8,383,700</u> | <u>4,235,227</u> | <u>73,806,735</u> | <u>4,719,538</u>                 |
| Bond premiums  |                    | 1,611,564            | 1,085,201         | 134              | 168,055          | 2,528,576         |                                  |
| Bond discounts                                       |                    | (114,384)            | (153,130)         | (44,875)         | (1,348)          | (221,291)         |                                  |
| <b>Total Certificates of Obligations &amp; Bonds</b> | <u>108,330,103</u> | <u>62,205,376</u>    | <u>26,649,537</u> | <u>8,338,959</u> | <u>4,401,934</u> | <u>76,114,020</u> | <u>4,719,538</u>                 |
| <b>Tax Notes</b>                                     |                    |                      |                   |                  |                  |                   |                                  |
| Tax Notes, Series 2007A                              | 1,125,000          | 390,000              |                   |                  | 195,000          | 195,000           | 195,000                          |
| <b>Total Notes</b>                                   | <u>1,125,000</u>   | <u>390,000</u>       |                   |                  | <u>195,000</u>   | <u>195,000</u>    | <u>195,000</u>                   |
| <b>Lease Purchases</b>                               |                    |                      |                   |                  |                  |                   |                                  |
| Mitel Networks-Admin Bldg Telephone System           | 488,535            | 15,179               |                   |                  | 15,179           |                   |                                  |
| New Dawn - District Attorney Prosecutor              | 329,067            | 175,236              |                   |                  | 55,690           | 119,546           | 59,000                           |
| Road & Bridge Heavy Equipment                        | 1,606,029          |                      | 1,606,029         |                  | 141,894          | 1,464,135         | 258,000                          |
| <b>Total Lease Purchases</b>                         | <u>2,423,631</u>   | <u>190,415</u>       | <u>1,606,029</u>  |                  | <u>212,763</u>   | <u>1,583,681</u>  | <u>317,000</u>                   |
| <b>Governmental activities long-term liabilities</b> | <u>111,878,734</u> | <u>62,785,791</u>    | <u>28,255,566</u> | <u>8,338,959</u> | <u>4,809,697</u> | <u>77,892,701</u> | <u>5,231,538</u>                 |
| <b>Business-type Activities:</b>                     |                    |                      |                   |                  |                  |                   |                                  |
| <b>Certificates of Obligations &amp; Bonds</b>       |                    |                      |                   |                  |                  |                   |                                  |
| Limited Tax Refunding Bonds, Series 2003             | 894,996            | 256,419              |                   |                  | 125,031          | 131,388           | 131,388                          |
| Certificates Of Obligation, Series 2003              | 300,000            | 134,850              |                   | 99,300           | 7,500            | 28,050            | 9,300                            |
| Limited Tax Refunding Bonds, Series 2005             | 2,058,438          | 1,582,289            |                   |                  | 141,523          | 1,440,766         | 152,229                          |
| Certificates of Obligations, Series 2006             | 720,000            | 567,000              |                   | 287,000          | 30,000           | 250,000           | 31,000                           |
| Limited Tax Refunding Bonds, Series 2007             | 119,877            | 117,388              |                   |                  | 515              | 116,873           | 515                              |
| Certificates of Obligations, Series 2008             | 648,000            | 615,000              |                   |                  | 18,000           | 597,000           | 25,000                           |
| Certificates of Obligations, Series 2010             | 388,286            | 376,858              |                   |                  | 15,143           | 361,715           | 15,429                           |
| Limited Tax Refunding Bonds, Series 2010             | 27,000             | 27,000               |                   |                  |                  | 27,000            | 293                              |
| Limited Tax Refunding Bonds, Series 2012             | 386,300            |                      | 386,300           |                  | 10,061           | 376,239           | -                                |
| Certificates of Obligations, Series 2013             | 1,115,000          |                      | 1,111,234         |                  |                  | 1,111,234         | 35,308                           |
|  | <u>6,657,897</u>   | <u>3,676,804</u>     | <u>1,497,534</u>  | <u>386,300</u>   | <u>347,773</u>   | <u>4,440,265</u>  | <u>400,462</u>                   |
| Bond premiums  |                    | 38,622               | 32,583            | 4                | 5,790            | 65,411            |                                  |
| Bond discounts                                       |                    | (6,556)              | (10,076)          | (2,492)          | (65)             | (14,075)          |                                  |
| <b>Total Certificates of Obligations &amp; Bonds</b> | <u>6,657,897</u>   | <u>3,708,870</u>     | <u>1,520,041</u>  | <u>383,812</u>   | <u>353,498</u>   | <u>4,491,601</u>  | <u>400,462</u>                   |
| <b>Loans</b>   |                    |                      |                   |                  |                  |                   |                                  |
| TWDB Water & Sewer DFUNDII, Series 2000              | 1,958,000          | 1,320,000            |                   |                  | 130,000          | 1,190,000         | 140,000                          |
| TWDB EDAP Loan, Series 2004                          | 1,102,000          | 832,000              |                   |                  | 55,000           | 777,000           | 60,000                           |
| TWDB EDAP Loan, Series 2004A                         | 588,000            | 443,000              |                   |                  | 30,000           | 413,000           | 30,000                           |
| <b>Total Loans</b>                                   | <u>3,648,000</u>   | <u>2,595,000</u>     |                   |                  | <u>215,000</u>   | <u>2,380,000</u>  | <u>230,000</u>                   |
| <b>Lease Purchases</b>                               |                    |                      |                   |                  |                  |                   |                                  |
| Golf Course Lease                                    | 550,491            | 140,278              |                   |                  | 119,763          | 20,515            | 20,515                           |
| <b>Total Lease Purchases</b>                         | <u>550,491</u>     | <u>140,278</u>       |                   |                  | <u>119,763</u>   | <u>20,515</u>     | <u>20,515</u>                    |
| <b>Business-type Activity Long-term Liabilities</b>  | <u>10,856,388</u>  | <u>6,444,148</u>     | <u>1,520,041</u>  | <u>383,812</u>   | <u>688,261</u>   | <u>6,892,116</u>  | <u>650,977</u>                   |

# Webb County, Texas

## Notes to the Financial Statements

### For the Fiscal Year Ended September 30, 2013

#### 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, 2013.

| Purpose of Issue  | Amount Issued      | Amount Outstanding | Interest Rate | Maximum Annual Debt Service |
|---|--------------------|--------------------|---------------|-----------------------------|
| <b>PRIMARY GOVERNMENT:</b>  |                    |                    |               |                             |
| <b>Governmental Activities</b>  |                    |                    |               |                             |
| Certificates of Obligations, Series 2002<br>design, planning, acquisition, construction, capital outlay, equipping of community centers, County buildings, improvements to County parks, construction of bridges, acquisition of water supply and equipment and other related projects and paying issuance cost.  | 4,300,000          | -                  | 3.00%-5.00%   | -                           |
| Limited Tax Refunding Bonds, Series 2003<br>refund the County's outstanding debt for Combination Tax and Revenue Certificates of Obligation, Series 1994; costs incurred in connection with issuance of the bonds.  | 5,440,004          | 798,612            | 2.50%-4.00%   | 814,583                     |
| Certificates Of Obligations, Series 2003<br>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          | 906,950            | 2.50%-5.00%   | 950,230                     |
| Limited Tax Refunding Bonds, Series 2005<br>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         | 8,724,234          | 3.00%-5.00%   | 1,617,099                   |
| Certificates Of Obligations, Series 2006<br>improvement to various County facilities and buildings, parks and community centers; right-of-way and/or land acquisition and drainage facilities in the Colonias areas; permitting an international railroad bridge; permitting an international bridge; right-of-way and utilities relocation; purchase office equipment or equipment, vehicles, and road and Bridge heavy equipment for all departments; development of facilities including county parks, community centers land acquisition and the construction and/or rehabilitation of parks, community centers, and other buildings, constructed either independently or through Interlocal agreement with other public and/or private entities; raw water intake and pond cleaning at water treatment plant; and payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering).  | 11,685,000         | 3,835,000          | 4.30%-5.00%   | 896,706                     |
| Tax Notes, Series 2007A<br>Defeased Certificate of Participation, Series 1997; costs incurred in connection with issuance of the bonds.   | 1,125,000          | 195,000            | 3.77%         | 198,676                     |
| Limited Tax Refunding Bonds, Series 2007<br>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          | 6,693,127          | 3.99%         | 2,335,823                   |
| Limited Tax Refunding Bonds, Series 2008<br>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          | 2,995,000          | 3.20%         | 1,981,200                   |
| Limited Tax Refunding Bonds, Series 2010<br>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<br>for paying contractual obligations of the County to be incurred for (i) jail improvements (elevator, roof, air conditioning); acquisition of fire and emergency equipment for rural areas; dam improvements; building, construction improvements; purchase of road and bridge equipment; and the purchase of computers, copiers, fax machines, furniture, vehicles, heavy equipment, and equipment, and other equipment for County Courts, Sheriff's Department and other various County Departments, and (ii) and the payment of contractual obligations for professional services in connection with such projects (including, but limited to, financial advisory, legal, architectural, and engineering).  | 6,406,714          | 5,968,285          | 1.00%-4.00%   | 484,818                     |
| Limited Tax Refunding Bonds, Series 2012<br>refund a portion of the County's outstanding debt for Certificates of Obligations, Series 2003 and Certificates of Obligations, Series 2006; costs incurred in connection with issuance of the bonds.   | 8,828,700          | 8,598,761          | 2.00%-4.00%   | 1,087,803                   |
| Certificates Of Obligations, Series 2013<br>for paying contractual obligations to be incurred for the design, planning, acquisition, and renovation of public property, specifically being the Juvenile and Adult Rehabilitation and Detox Facilities, Fire Stations, the Restitution Center, the Tex-Mex Building, the Casa Blanca Dam, wastewater plant improvements; County roads improvements; sheriff's administration building parking lot resurfacing; land and building for future County facilities; repairs and improvements to County golf course including clubhouse; County computer system software and hardware improvements; water treatment plant equipment; two brush trucks; drainage and flood improvements-HWY 359 Colonias area; records preservation system; replace PVC cellular chiller; replace altitude valves for utility system; the purchase of computers, copiers, fax machines, furniture, vehicles, heavy equipment and other equipment for County Courts, the Sheriff Department and various County departments; and the payment of contractual obligations for professional services in connections with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering), and to pay costs of issuance of the Certificates. | 16,885,000         | 16,885,000         | 1.625%-5.00%  | 1,360,152                   |
| <b>Total Governmental Activities</b>  | <u>109,455,103</u> | <u>73,997,989</u>  |               |                             |

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

| Purpose of Issue  | Amount<br>Issued  | Amount<br>Outstanding | Interest<br>Rate | Maximum<br>Annual<br>Debt Service |
|---|-------------------|-----------------------|------------------|-----------------------------------|
| <b>Business-Type Activities</b>   |                   |                       |                  |                                   |
| TWDB DFUND II Loan, Series 2000<br>financing the water supply portion of the Waterworks and Sewer System Project and paying costs of issuance of the bonds.   | 1,958,000         | 1,190,000             | 5.59%            | 207,915                           |
| Limited Tax Refunding Bonds, Series 2003<br>refund the County's outstanding debt for Combination Tax and Revenue Certificates of Obligation, Series 1994; costs incurred in connection with issuance of the bonds.  | 894,996           | 131,388               | 2.50%-4.00%      | 134,017                           |
| Certificates Of Obligations, Series 2003<br>for the design, planning, acquisition, construction, and equipping of golf course improvements.   | 300,000           | 28,050                | 2.50%-5.00%      | 19,125                            |
| TWDB EDAP Loan Series 2004<br><br>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         | 777,000               | 2.75%-5.60%      | 104,408                           |
| TWDB EDAP Loan Series 2004A<br>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           | 413,000               | 3.33%-5.93%      | 55,696                            |
| Limited Tax Refunding Bonds, Series 2005<br>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         | 1,440,766             | 3.00%-5.00%      | 250,276                           |
| Certificates Of Obligations, Series 2006<br>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           | 250,000               | 4.30%-5.00%      | 54,976                            |
| Limited Tax Refunding Bonds, Series 2007<br>refund a portion of the County's outstanding debt for Certificates of Obligation, Series 2003; costs incurred in connection with issuance of the bonds.   | 119,877           | 116,873               | 3.99%            | 40,788                            |
| Certificates Of Obligations, Series 2008<br>for the design and construction of Rio Bravo Waterline Replacement Phase II.  | 648,000           | 597,000               | 4.21% -5.31%     | 55,196                            |
| Limited Tax Refunding Bonds, Series 2010<br>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<br>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           | 361,715               | 2.00%-4.00%      | 29,382                            |
| Limited Tax Refunding Bonds, Series 2012<br>refund a portion of the County's outstanding debt for Certificates of Obligations, Series 2003 and Certificates of Obligations, Series 2006; costs incurred in connection with issuance of the bonds.   | 386,300           | 376,239               | 2.00%-4.00%      | 47,597                            |
| Certificates Of Obligations, Series 2013<br>for paying contractual obligations to be incurred for the design, planning, acquisition, and renovation of public property, wastewater plant improvements; water treatment plant equipment; replace altitude valves for utility system; repairs and improvements to County golf course including clubhouse and the payment of contractual obligations for professional services in connections with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering), and to pay costs of issuance of the Certificates. | 1,115,000         | 1,115,000             | 1.625%-5.00%     | 89,817                            |
| <b>Total Business-Type Activities</b>   | <u>10,305,897</u> | <u>6,824,031</u>      |                  |                                   |

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

**Governmental Activities:**

| Fiscal Year       | Certificates of Obligations & Refundings |                   |                   | Total Tax Notes |              |                |
|-------------------|--|-------------------|-------------------|-----------------|--------------|----------------|
|                   | Total all Series                         |                   |                   |                 |              |                |
|                   | Principal                                | Interest          | Total             | Principal       | Interest     | Total          |
| 2014              | 4,719,537                                | 3,321,341         | 8,040,878         | 195,000         | 3,676        | 198,676        |
| 2015              | 4,961,012                                | 3,147,548         | 8,108,560         | -               | -            | -              |
| 2016              | 5,252,722                                | 2,617,576         | 7,870,298         | -               | -            | -              |
| 2017              | 5,524,718                                | 2,419,692         | 7,944,410         | -               | -            | -              |
| 2018              | 5,795,911                                | 2,216,615         | 8,012,526         | -               | -            | -              |
| 2019              | 6,104,510                                | 1,983,397         | 8,087,907         | -               | -            | -              |
| 2020              | 5,214,587                                | 1,747,428         | 6,962,014         | -               | -            | -              |
| 2021              | 5,169,408                                | 1,311,299         | 6,480,707         | -               | -            | -              |
| 2022              | 4,734,722                                | 1,120,214         | 5,854,936         | -               | -            | -              |
| 2023              | 4,206,121                                | 945,872           | 5,151,993         | -               | -            | -              |
| 2024              | 3,321,251                                | 809,787           | 4,131,038         | -               | -            | -              |
| 2025              | 3,434,489                                | 694,228           | 4,128,717         | -               | -            | -              |
| 2026              | 3,552,444                                | 570,639           | 4,123,083         | -               | -            | -              |
| 2027              | 2,507,608                                | 456,145           | 2,963,753         | -               | -            | -              |
| 2028              | 2,610,891                                | 353,775           | 2,964,666         | -               | -            | -              |
| 2029              | 1,489,122                                | 266,591           | 1,755,713         | -               | -            | -              |
| 2030              | 1,615,857                                | 193,587           | 1,809,444         | -               | -            | -              |
| 2031              | 1,144,428                                | 131,228           | 1,275,656         | -               | -            | -              |
| 2032              | 1,196,021                                | 80,746            | 1,276,767         | -               | -            | -              |
| 2033              | 1,247,614                                | 27,292            | 1,274,906         | -               | -            | -              |
| <b>Total Debt</b> | <b>73,802,973</b>                        | <b>24,414,997</b> | <b>98,217,970</b> | <b>195,000</b>  | <b>3,676</b> | <b>198,676</b> |

**Business-Type Activities:**

| Fiscal Year       | Certificates of Obligations & Refundings |                  |                  | TWDB EDAP Loans                   |                |                  |
|-------------------|--|------------------|------------------|-----------------------------------|----------------|------------------|
|                   | Total all Series                         |                  |                  | Series 2000 DFUNDII, 2004 & 2004A |                |                  |
|                   | Principal                                | Interest         | Total            | Principal                         | Interest       | Total            |
| 2014              | 400,463                                  | 186,045          | 586,508          | 230,000                           | 125,792        | 355,792          |
| 2015              | 279,988                                  | 173,345          | 453,332          | 245,000                           | 113,204        | 358,204          |
| 2016              | 345,278                                  | 161,241          | 506,519          | 260,000                           | 99,596         | 359,596          |
| 2017              | 369,282                                  | 146,157          | 515,439          | 270,000                           | 85,082         | 355,082          |
| 2018              | 389,089                                  | 130,071          | 519,161          | 290,000                           | 69,536         | 359,536          |
| 2019              | 407,490                                  | 112,715          | 520,205          | 310,000                           | 52,707         | 362,707          |
| 2020              | 419,413                                  | 99,278           | 518,692          | 325,000                           | 34,702         | 359,702          |
| 2021              | 180,592                                  | 73,205           | 253,797          | 131,000                           | 21,796         | 152,796          |
| 2022              | 177,278                                  | 65,981           | 243,259          | 137,000                           | 14,301         | 151,301          |
| 2023              | 172,879                                  | 58,734           | 231,613          | 141,000                           | 6,437          | 147,437          |
| 2024              | 164,749                                  | 52,205           | 216,954          | 41,000                            | 1,216          | 42,216           |
| 2025              | 173,511                                  | 45,939           | 219,450          | -                                 | -              | -                |
| 2026              | 183,556                                  | 39,026           | 222,582          | -                                 | -              | -                |
| 2027              | 140,392                                  | 32,271           | 172,663          | -                                 | -              | -                |
| 2028              | 150,109                                  | 25,850           | 175,959          | -                                 | -              | -                |
| 2029              | 148,878                                  | 18,860           | 167,738          | -                                 | -              | -                |
| 2030              | 104,143                                  | 12,732           | 116,875          | -                                 | -              | -                |
| 2031              | 75,572                                   | 8,666            | 84,238           | -                                 | -              | -                |
| 2032              | 78,979                                   | 5,332            | 84,311           | -                                 | -              | -                |
| 2033              | 82,386                                   | 1,802            | 84,188           | -                                 | -              | -                |
| <b>Total Debt</b> | <b>4,444,027</b>                         | <b>1,449,456</b> | <b>5,893,483</b> | <b>2,380,000</b>                  | <b>624,369</b> | <b>3,004,369</b> |

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

**H. ADVANCE REFUNDING**

**Governmental Activities**

On December 6, 2012, the County issued \$ 8,828,700 in general obligation bonds (\$ 3,210,700 Certificates of Obligation, Series 2003, \$ 5,273,000 Certificates of Obligation, Series 2006) with an average interest rate of 2.62 percent to advance refund \$ 8,483,700 million of outstanding bonds with an average interest rate of 4.48 percent. The net proceeds of \$ 9,251,272 million (after payment of \$ 210,361 thousands in underwriting fees, insurance, and other issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the bonds. As a result, the bonds are considered to be defeased and the liability for those bonds has been removed from the financial statements. Although the refunding resulted in an accounting loss of \$ 909,715 which is being amortized over the life of the Series 2012 Bonds. This refunding increases total debt service payments over the next eighteen years (same as refunded debt's maturity dates) by almost \$978,789 thousands resulting in an economic gain of \$915,262 thousands (difference between the present values of the old and new debt service payments).

**Proprietary Fund**

On December 6, 2012, the County issued \$ 386,300 in general obligation bonds (\$ 99,300 Certificates of Obligation, Series 2003, \$ 287,000 Certificates of Obligation, Series 2006) with an average interest rate of 2.62 percent to advance refund \$ 386,300 thousands of outstanding bonds with an average interest rate of 4.48 percent. The net proceeds of \$ 385,470 thousands (after payment of \$ 886 in underwriting fees, insurance, and other issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the bonds. As a result, the bonds are considered to be defeased and the liability for those bonds has been removed from the financial statements. Although the refunding resulted in an accounting loss of \$ 4,256 which is being amortized over the life of the Series 2012 Bonds. This refunding increases total debt service payments over the next eighteen years (same as refunded debt's maturity dates) by almost \$40,783 thousands resulting in an economic gain of \$38,136 thousands (difference between the present values of the old and new debt service payments).

**I. BONDS DEFEASED - DEFEASANCE OF DEBT**

In the current year the County defeased certificates of obligations by placing bond proceeds in an irrevocable trust to provide for future debt service. Accordingly, the refunded debt is not included in the County's financial statements. At September 30, 2013, \$5,460,000 of defeased bonds remain outstanding.

**J. CONDUIT DEBT**

The component unit, Webb County Housing Finance Corporation (WCHFC), is authorized to finance residential housing by issuing tax exempt revenues bonds to acquire mortgage loans made

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

to low or moderate income persons, and to pledge such mortgage loans as security for the payment of the principle and interest for the revenues bonds. The tax-exempt bonds issued by WCHFC do not constitute a debt or a pledge of faith or credit of WCHFC or of the County. The bonds are payable by the user pursuant to terms defined in the loan agreement underlying each issue. At September 30, 2013, the aggregate amount of conduit debt outstanding was \$1,310,000.

**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 2012 was \$ 15,215,512,000 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 2012, and designation of tax rates are as follows for fiscal 2013:

|  | Taxable Value     | Tax Rate Per<br>\$100 of<br><u>Taxable Value</u> |
|--|-------------------|--|
| General Fund:                          | \$ 15,215,512,000 | 0.364406   |
| Road and Bridge - Special Revenue Fund | \$ 15,215,512,000 | 0.012467   |
| Debt Service Fund:                     | \$ 15,215,512,000 | <u>0.043182</u>                                  |
| <b>Total Tax Rate</b>                  |                   | <b><u><u>0.420055</u></u></b>                    |

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.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

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 \$.376873, per \$ 100 valuation and could levy approximately \$ 62,880,357 in additional taxes for those purposes before exceeding the eighty cents (\$.80) constitutional tax rate calculated in accordance with the Texas Property Code. The Property Tax Code provide for a referendum election if the effective tax rate increase by more than 8% or more of the previous year's effective tax rate.

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

**B. DEBT LIMIT**

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

At September 30, 2013, the statutory limit of the County was approximately \$ 3,850,942,832 providing a legal debt margin of \$ 3,776,768,885.

**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.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

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<br>Outstanding<br>October 1,<br>2012 | Earned                  | Taken/<br>Paid          | Balance<br>Outstanding<br>September 30,<br>2013 | Amount<br>Due Within<br>One Year |
|--------------------------|--|-------------------------|-------------------------|---|----------------------------------|
| Governmental Activities  | 3,736,318                                    | 1,617,840               | 1,614,723               | 3,739,435                                       | 1,730,726                        |
| Business-type Activities | <u>51,563</u>                                | <u>30,871</u>           | <u>19,589</u>           | <u>62,845</u>                                   | <u>21,369</u>                    |
| Total Primary Government | <u><u>3,787,881</u></u>                      | <u><u>1,648,711</u></u> | <u><u>1,634,312</u></u> | <u><u>3,802,280</u></u>                         | <u><u>1,752,095</u></u>          |

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

**D. RETIREMENT PLAN**

**1. PLAN DESCRIPTION**

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 641 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 with 8 years of service, or with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

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

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

## **2. FUNDING POLICY**

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

The employer contributed using the actuarially determined rate of 10.00% for the months of the accounting year in 2012, and 10.45% for the months of the accounting year in 2013.

The contribution rate payable by the employee members for calendar year 2013 is the rate of 6% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

## **3. ANNUAL PENSION COST**

The required contribution was determined as part of the December 31, 2012 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2012 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, 2012 was twenty years.

For the 2013 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 \$6,800,711.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

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, 2010 and December 31, 2011, the basis for determining the contribution rates for calendar years 2011 and 2012. The December 31, 2012 actuarial valuation is the most recent valuation.

| Actuarial Valuation Methods and Assumptions |  |  |  |
|---|--|--|--|
| Actuarial Valuation Date                    | 12/31/2010                                     | 12/31/2011                                     | 12/31/2012                                     |
| Actuarial Cost Method                       | entry age                                      | entry age                                      | entry age                                      |
| Amortization Method                         | level<br>percentage of<br>payroll, closed      | level<br>percentage of<br>payroll, closed      | level<br>percentage of<br>payroll, closed      |
| Amortization Period in Years                | 20.0   | 20.0   | 20.0   |
| Asset Valuation Method                      | SAF:10-yr smoothed<br>value<br>ESF: Fund value | SAF:10-yr smoothed<br>value<br>ESF: Fund value | SAF:10-yr smoothed<br>value<br>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<br>Year<br>Ending                | Annual<br>Pension<br>Cost (APC)                | Percentage<br>of APC<br>Contributed            | Net<br>Pension<br>Obligation                   |
| 2011  | 5,820,266                                      | 100%   | - 0 -  |
| 2012  | 6,235,273                                      | 100%   | - 0 -  |
| 2013  | 6,800,711                                      | 100%   | - 0 -  |

**4. FUNDED STATUS AND FUNDING PROGRESS**

As of December 31, 2012, the most recent actuarial valuation date, the plan was 85.70 percent funded. The actuarial accrued liability for benefits was \$ 166,725,203, and the actuarial value of the assets was 142,888,859, resulting in an unfunded actuarial accrued liability UAAL of \$ 23,836,344. The covered payroll (annual payroll of active employees covered by the plan) was \$ 61,940,856, and the ratio of the UAAL to the covered payroll was 38.48 percent.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

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

**E. DEFERRED COMPENSATION**

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

**F. RISK MANAGEMENT**

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

In addition, the County continues to maintain an Employees' Health Benefits Fund for uninsured risk of loss for health insurance coverage as follows:

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

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

Aggregate Stop-Loss Insurance with the point of attachment shall be calculated based on provision of the contract but in no event shall the point of attachment be less than \$15,490,772.

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

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

There was no significant reduction in insurance coverage from coverage in the prior years by category. The County purchases commercial insurance for claims in excess of coverage provided by each internal service fund and for all other risks of loss. Claims settled resulting from general liability exposure has not exceeded this commercial coverage in any of the past three fiscal years. As of September 30, 2013 the claims payable \$ 741,064 and \$ 145,708 are reported in the internal service funds.

Changes in the respective fund's claims payable for 2011 through 2013 fiscal years were as follows:

| <b>Webb County Employees' Health Benefits Fund</b> |                                    |                   |                 |                            |
|--|------------------------------------|-------------------|-----------------|----------------------------|
| Fiscal Year  | Beginning of Fiscal Year Liability | Changes In Claims | Claims Payments | Balance at Fiscal Year End |
| 2011   | \$ 803,923                         | \$ 10,484,886     | \$ (10,375,762) | \$ 913,047                 |
| 2012   | 913,047                            | 10,391,286        | (10,301,049)    | 1,003,284                  |
| 2013   | 1,003,284                          | 10,289,332        | (10,551,552)    | 741,064                    |

| <b>Webb County Workers' Compensation Reserve Fund</b> |                                    |                   |                 |                            |
|---|------------------------------------|-------------------|-----------------|----------------------------|
| Fiscal Year   | Beginning of Fiscal Year Liability | Changes In Claims | Claims Payments | Balance at Fiscal Year End |
| 2011  | \$ 101,950                         | \$ 401,422        | \$ (431,490)    | \$ 71,882                  |
| 2012  | 71,882                             | 921,471           | (891,596)       | 101,757                    |
| 2013  | 101,757                            | 1,203,436         | (1,159,485)     | 145,708                    |

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 \$ 546,786 for the employees' health benefits fund. The claims and judgments liability \$ 948,909 consist of \$ 300,852 short term and \$ 648,057 long term for the workers compensation reserve fund.

Changes in the respective fund's claims and judgments for 2011 through 2013 fiscal years were as follows:

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

| <b>Webb County Employees' Health Benefits Fund</b> |                                    |                      |                 |                            |                            |
|--|------------------------------------|----------------------|-----------------|----------------------------|----------------------------|
| Fiscal Year  | Beginning of Fiscal Year Liability | Changes In Estimates | Claims Payments | Balance at Fiscal Year End | Amount Due Within One Year |
| 2011   | \$ 615,692                         | \$ 101,712           | -               | \$ 717,404                 | -                          |
| 2012   | 717,404                            | (111,840)            | -               | 605,564                    | -                          |
| 2013   | 605,564                            | (58,778)             | -               | 546,786                    | -                          |

| <b>Webb County Workers' Compensation Fund</b> |                                    |                      |                 |                            |                            |
|---|------------------------------------|----------------------|-----------------|----------------------------|----------------------------|
| Fiscal Year                                   | Beginning of Fiscal Year Liability | Changes In Estimates | Claims Payments | Balance at Fiscal Year End | Amount Due Within One Year |
| 2011  | \$ 632,002                         | \$ (74,240)          | -               | \$ 557,762                 | \$ 408,765                 |
| 2012  | 557,762                            | 45,801               | -               | 603,563                    | 272,893                    |
| 2013  | 603,563                            | 345,347              | -               | 948,910                    | 300,852                    |

**G. COMMITMENTS AND CONTINGENCIES**

In addition to the mentioned claims and judgments liabilities, if the County would cancel its health insurance policy it would be liable an estimated \$ 1,646,411. This amount includes \$ - 0 - in administration fees and \$ 1,646,411 in runoff medical, prescriptions and dental claims. This event is not considered probable; and therefore, is not accrued in the Employees' Health Benefits Internal Service Fund.

The County has several purchase commitments outstanding at September 30, 2013. These commitments are as follows:

|   |                  |
|---|------------------|
| Major Funds                             |                  |
| General Fund                            | \$ 82,659        |
| Certificates of Obligation, Series 2013 | 615,502          |
| Nonmajor Governmental Funds             | 357,282          |
| <b>Total \$</b>                         | <b>1,055,443</b> |

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, 2013**

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

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

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

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

**Arbitrage Rebate Liability**

The Tax Recovery Act of 1986 established regulations for the rebate to the federal government of arbitrage earning on certain local governmental bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due on an annual basis and remit the amount due at least every five years. The County has a cumulative negative rebate amount for its bonds and no liability was recorded at September 30, 2013.

**H. GENERAL FUND - FEDERAL / STATE REVENUE SOURCES**

| <u>Program or Source</u>                                       | <u>CFDA<br/>Contract<br/>Number</u> | <u>Total Grant or<br/>Entitlement</u> |
|--|-------------------------------------|---------------------------------------|
| State of Texas, 77 <sup>th</sup> Regular Legislature's Session |                                     |                                       |
| Texas Task Force on Indigent Defense - Formula Grant           |                                     | 251,743                               |
| 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                                 |

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

**Texas Task Force on Indigent Formula Grant**

The purpose of this grant is to assist the County in the implementation of the provisions of the Fair Defense Act and the improvement of the indigent criminal defense services. The grant revenue earned through the fiscal year was \$ 222,058.

**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 \$ 66,269.

**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 \$ 8,799.

**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 66 qualified County retired employees and their dependents, seven COBRA participants, and 1,405 of active employees Participation in the Plan is elective by each retiree. The total includes 23 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 29 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,

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

- c) Twenty years of employment with the county.

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

## **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

### **2. FUNDING POLICY**

Commissioners' Court has the authority to establish and amend contributions requirements of the plan members and the participating employer. The plan is funded on a pay-as-you-go basis and incurred \$ 1,809,580 in claims for the fiscal year ended September 30, 2013. The funds to pay these claims are derived from the current year's actuarial gain, employer contributions and retirees premiums and transfers in. The OPEB plan changes are noted in subsequent events.

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

### **3. ANNUAL OPEB COST & NET OPEB OBLIGATION**

For the fiscal year ended September 30, 2013, the County incurred no annual OPEB cost for the governmental and no annual OPEB cost for the business type activities. The OPEB actuarial liability reflect a gain \$1,371,899 for the governmental and \$ 20,353 for the 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 \$ 249,752 the amount required to cover current year expenses. At September 30, 2013, the County has a OPEB obligation of \$ 963,641. The governmental and business type activities OPEB liability is \$ 950,293 and \$ 13,641 respectively.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

|                                 | Balance            |           |                  | Balance               |                        |
|---------------------------------|--------------------|-----------|------------------|-----------------------|------------------------|
|                                 | Outstanding        | Additions | Reductions       | Outstanding           | Amount                 |
|                                 | October 1,<br>2012 |           |                  | September 30,<br>2013 | Due Within<br>One Year |
| Governmental Activities         |                    |           |                  |                       |                        |
| OPEB Obligation                 | 2,322,192          | -         | 1,371,899        | 950,293               | -                      |
| Business-type Activities        |                    |           |                  |                       |                        |
| OPEB Obligation                 | 33,701             | -         | 20,353           | 13,348                | -                      |
| <b>Total Primary Government</b> | <b>2,355,893</b>   | <b>-</b>  | <b>1,392,252</b> | <b>963,641</b>        | <b>-</b>               |

|  | Fiscal Year Ending |              |              |              |
|--|--------------------|--------------|--------------|--------------|
|  | 9/30/2010          | 9/30/2011    | 9/30/2012    | 9/30/2013    |
| Normal Cost  | \$ -               | \$ 320,936   | \$ -         | \$ 259,601   |
| Minimum Amortization of Unfunded Actuarial Liability | **                 | 279,709      | **           | 438,165      |
| Interest Adjustment to Year-end                      | -                  | 22,224       | -            | -            |
| Annual Required Contribution                         | \$ 436,218         | \$ 622,869   | \$ 622,869   | \$ 697,766   |
| ARC adjustment                                       | (33,804)           | (45,239)     | (56,629)     | (104,238)    |
| Interest Adjustment to Net OPEB Obligation           | 45,213             | 58,348       | 73,039       | 101,303      |
| OPEB Cost  | \$ 447,627         | \$ 635,978   | \$ 639,279   | \$ 694,831   |
| Net OBEB Obligation as of the Beginning of Year      | \$ 1,221,983       | \$ 1,576,978 | \$ 1,974,036 | \$ 2,355,893 |
| Employer Contribution Made for the Year              | 92,632             | 238,921      | 257,423      | 2,087,083    |
| Increase (Decrease) in the Net OPEB Obligation       | 354,995            | 397,058      | 381,857      | (1,392,252)  |
| Net OBEB Obligation as of the End of Year            | \$ 1,576,978       | \$ 1,974,036 | \$ 2,355,893 | \$ 963,641   |
| Total Expenses                                       | \$ 179,159         | \$ 345,997   | \$ 399,214   | \$ 2,214,283 |
| Retiree Contribution                                 | \$ 86,527          | \$ 107,077   | \$ 141,791   | \$ 127,200   |
| Net Employer Contributions                           | \$ 92,632          | \$ 238,921   | \$ 257,423   | \$ 2,087,083 |

actuarial study will be conducted for the 2014 audit due to plan changes adopted December 2013  
\*\* = new valuation was not required for the 2010 nor 2012 audit

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the OPEB obligation for 2009 through 2013. Note that this is the four year of implementation of GASB Statement No. 45 which requires years of data in the trend information table.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

| Fiscal Year<br>End | Annual<br>OPEB Cost | Percentage of<br>Annual OPEB Cost<br>Contributed | Net OPEB<br>Obligation<br>Beginning | Changes to<br>Net OPEB<br>Obligation | Net OPEB<br>Obligation |
|--------------------|---------------------|--|-------------------------------------|--------------------------------------|------------------------|
| 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              |
| 9/30/2013          | 694,831             | 300.4%   | 2,355,893                           | (1,392,252)                          | 963,641                |

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 2013. The OPEB obligation is reported in the government-wide statement of net position.

#### **FUNDED STATUS AND FUNDING PROGRESS**

As of September 30, 2013, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$ 10,328,830. The actuarial value of assets was \$ -0- resulting in an unfunded accrued liability (UAAL) of \$ 10,328,830. The covered payroll (annual payroll of active employees covered by the plan) was \$ 54,348,653 and the ratio of the UAAL to the covered payroll was twenty one percent. The schedule of funding progress as RSI included in notes to the financial statement shows the funding status for fiscal year ending September 30, 2007 through 2013.

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, 2013**

| <b>Actuarial Valuation Methods and Assumptions</b> |  |
|--|--|
| <b>Actuarial Valuation Date</b>                    | September 30, 2013   |
| <b>Actuarial cost method</b>                       | Entry Age Method   |
| <b>Asset valuation method</b>                      | No Net Asset as of the Valuation Date "pay as you go"  |
| <b>Amortization method</b>                         | Level percent of payroll   |
| <b>Amortization period in years</b>                | 30 years - open period   |
| <b>Actuarial assumptions:</b>                      |  |
| <b>Discount rate</b>                               | 4.3%   |
| <b>Inflation rate</b>                              | (2013-2026) 2.5% (2027-2036) 2.4% (2037+) 2.3%   |
| <b>Payroll</b>                                     | Aggregate 2.5% increase per year   |
| <b>Pre-retirement mortality</b>                    | RP-2000 Employee tables, male and female, projected to 2030 by scale BB, extrapolated backwards from 50 to 40, and blended with the Healthy Annuitant tables after age 70  |
| <b>Post-retirement mortality</b>                   | RP-2000 Healthy Annuity tables, male and female, projected to 2030 by scale BB   |
| <b>Claims costs</b>                                | Adjusted for age/gender risk factors. Before Risk adjustment, Medical and Rx: \$301.87 per member per month                      Dental: \$14.76 per member per month  |
| <b>Expenses</b>                                    | Administration    \$47.76 per retiree per month<br>Stop Loss Premiums<br>Specific        \$28.24 per retiree per month<br>Aggregate     \$ 3.40 per retiree per month  |
| <b>Medical trend (pre-65)</b>                      | For 2014 through 2016, L&E best estimate assumptions, developed by observation and extrapolation of plan experience. Thereafter, rates developed using baseline projection of the SoA Long-Run Medical Cost Trend Model and the following model input variables:<br>Rate of Inflation (2013-2026) 2.5% (2027-2036) 2.4% (2037+) 2.3%<br>Rate of Growth in Real Income/GDP per capita 1.5%<br>Income Multiplier for Health Spending 1.3<br>Extra Trend due to Technology and other factors 1.1%<br>Health Share GDP Resistance Point 23.0%<br>GDP Growth 2060 |
| <b>Dental trend</b>                                | 66 2/3% of the pre-65 medical trend  |
| <b>Stop-loss trend</b>                             | 133% of the pre-65 medical trend   |
| <b>Retiree premiums</b>                            | Before 65, \$350 per month for the retiree and 1,000 per month for each dependent. These amounts are assumed to increase 2% per year. After 65, retiree pays the Medicare Supplement premium except for a \$100 subsidy covered by the County. The County subsidy is assumed to increase 2% per year.  |
| <b>Employee turnover</b>                           | Derived from County experience Average rate is 13.8%   |
| <b>Employee retirements</b>                        | For ages under 75, 41.5% of the 2012 TCDRS Table 5 for males; 100% at 75. If attained age of employee is greater than 75, 100% retirement assumed in first year.   |
| <b>Participation by future retirees</b>            | 68% of eligible retirees   |
| <b>Dependent status: current retirees</b>          | current dependents assumed to drop coverage during 2014 fiscal year  |
| <b>Dependent status: future retirees</b>           | none covered   |

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

**Healthcare Cost Trend Rate**

| <u>Fiscal<br/>Year</u> | <u>Medical</u> | <u>Dental</u> | <u>Medical<br/>Supplies</u> | <u>Stop<br/>Loss</u> | <u>Fees</u> |
|------------------------|----------------|---------------|-----------------------------|----------------------|-------------|
| 2013                   | 6.0%           | 4.0%          | 2.0%                        | 7.0%                 | 3.0%        |
| 2014                   | 6.0%           | 4.0%          | 2.0%                        | 8.0%                 | 2.5%        |
| 2015                   | 5.9%           | 3.9%          | 2.0%                        | 7.9%                 | 2.5%        |
| 2016                   | 5.8%           | 3.9%          | 2.0%                        | 7.7%                 | 2.5%        |
| 2017                   | 5.7%           | 3.8%          | 2.0%                        | 7.6%                 | 2.5%        |
| 2018                   | 5.7%           | 3.8%          | 2.0%                        | 7.5%                 | 2.5%        |
| 2019                   | 5.7%           | 3.8%          | 2.0%                        | 7.5%                 | 2.5%        |
| 2020                   | 5.7%           | 3.8%          | 2.0%                        | 7.5%                 | 2.5%        |
| 2021                   | 5.7%           | 3.8%          | 2.0%                        | 7.5%                 | 2.5%        |
| 2022                   | 5.7%           | 3.8%          | 2.0%                        | 7.5%                 | 2.5%        |

**ADDITIONAL DISCLOSURES**

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

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

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

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

**J. IMPLEMENTATION OF NEW ACCOUNTING PRONOUNCEMENTS**

GASB Statement No. 60 "Accounting and Financial Reporting for Service Concession Agreements is not applicable for implementation by the County. The pronouncement improves financial reporting by addressing issues related to service concession agreements which are a type of public-private or public-public partnership.

The County implemented GASB Statement No. 61 "The Financial Reporting Omnibus-- an amendment of GASB No. 14 and No. 34". The implementation of the new standard did not have a material impact on the County's financial statements for Fiscal Year 2013. The pronouncement modifies certain requirements for inclusion of component units in the financial reporting entity, amends the criteria for reporting components as if they were part of the primary government (that is, blending) in certain circumstances and clarifies the reporting of equity interest in legally separate organization.

The County implemented GASB Statement No. 62 "Codification of Accounting and Financial Reporting Guidance contained in Pre-November 30, 1989 FASB and AICPA". The implementation of the new standard did not have a material impact on the County's financial statements for Fiscal Year 2013. The pronouncement incorporates into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncement issued on or before November 30, 1989, which does not conflict or contradict GASB pronouncements.

The County implemented GASB Statement No. 63 "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position". The implementation of the new standard has replaced the statement of net assets with the statement of net position which includes the deferred outflows of resources and deferred inflow of resources. The pronouncement amends the net asset reporting requirements in Statement No. 34 and other pronouncements by incorporating deferred outflows of resources and deferred of inflows into the definitions of the required components of the residual measure and by renaming the measure as net position rather than net assets.

GASB Statement No. 64 "Derivative Instruments: Application of Hedge Accounting Termination Provisions -- an Amendment of GASB Statement No. 53" does not apply to the County. The pronouncement clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider and establishes when the effective hedging relationship continues and therefore should continue to be applied.

The County, with the exception of the County Retirement Systems, has opted to early implement GASB Statement No. 65, "Items Previously Reported as Assets and Liabilities". Bond issuance cost, except any portion related to prepaid insurance cost, are recognized as an expense in fiscal year 2013. Prior to the implementation, these items were deferred and amortized over the life of

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2013**

the existing debt. The County has reclassified the deferred amount on refunding previously reported as assets and liabilities as deferred outflows of resources and deferred inflows of resources.

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

GASB Statement No. 67 "Financial Reporting for Pension Plans" will be implemented by the County in fiscal year 2014 and the impact has not yet been determined. The pronouncement relate to pension plans that are administered through trusts or similar arrangements meeting certain criteria. GASB 67 will also enhances note disclosures and RSI for both defined benefit and defined contribution plans.

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

**K. SPECIAL ITEMS**

County owned acreage (294.24 acre) commonly known as the Webb County Detention Center which was acquired from the United States in 1980 along with the convey easements. The easements provide access to the property. Between January 9, 2006 through October 2006 the Court conducted executive sessions to consider the bids issued in November 2005 for the sale of the detention center. The Court authorized the sale closing in September 2012. The sale proceeds were \$ 3,100,000 net of \$ 16,000 closing cost and were received August 2013. The Court ordered the proceeds to be restricted according to hired legal consult subjected to additional litigation proceedings against the County by the second-highest bidder and adjacent landowner.

**L. SUBSEQUENT EVENTS**

On March 31, 2014, the County issued \$ 2,235,000 in Limited Tax Refunding Bonds, Series 2014. These bonds were used to defeased outstanding bonds \$ 2,150,000 consisting of the \$ 1,050,000 Waterworks (WW) and Sewer System (SS) Revenue Bonds, Series 2000, \$ 717,000 WW and SS Revenue Bonds, Series 2004 and \$ 383,000 WW and SS Revenue Bonds, Series 2004A, the refunded bonds.

**Webb County, Texas**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**General Fund**  
**For Year Ended September 30, 2013**

|  | Budgeted Amounts      |                    | Actual Amounts,<br>Budgetary Basis | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|-----------------------|--------------------|------------------------------------|---|
|  | Original              | Final              |                                    |   |
| <b>REVENUES</b>  |                       |                    |                                    |   |
| Property Taxes   | \$ 55,912,691         | 55,912,691         | 55,321,133                         | (591,558)   |
| Sales and Miscellaneous Taxes                                | 18,555,000            | 18,555,000         | 17,892,890                         | (662,110)   |
| Fines and Forfeits   | 463,920               | 463,920            | 528,275                            | 64,355  |
| Intergovernmental  | 1,891,856             | 1,891,856          | 2,438,488                          | 546,632   |
| Charges for Services   | 4,735,975             | 4,735,975          | 4,976,393                          | 240,418   |
| Investments Earnings   | 128,400               | 128,400            | 134,241                            | 5,841   |
| Miscellaneous  | 397,875               | 397,875            | 347,303                            | (50,572)  |
| Total Revenues   | <u>\$ 82,085,717</u>  | <u>82,085,717</u>  | <u>81,638,723</u>                  | <u>(446,994)</u>  |
| <b>EXPENDITURES</b>  |                       |                    |                                    |   |
| Current:   |                       |                    |                                    |   |
| General Government   | \$ 19,157,396         | 19,053,347         | 18,246,369                         | 806,978   |
| Public Safety  | 13,109,224            | 13,019,430         | 12,627,024                         | 392,406   |
| Justice System   | 28,202,478            | 27,422,478         | 26,198,265                         | 1,224,213   |
| Health And Human Services                                    | 4,686,727             | 4,230,035          | 3,870,476                          | 359,559   |
| Infrastructure And Environmental Services                    | 190,767               | 190,767            | 172,556                            | 18,211  |
| Corrections and Rehabilitation                               | 16,375,242            | 16,037,421         | 15,434,156                         | 603,265   |
| Community and Economic Development                           | 2,776,551             | 2,693,274          | 2,519,910                          | 173,364   |
| Capital Outlay   |                       | 52,633             | 52,633                             |   |
| Total Expenditures   | <u>\$ 84,498,385</u>  | <u>82,699,385</u>  | <u>79,121,389</u>                  | <u>3,577,996</u>  |
| Excess (Deficiency) Of Revenues<br>Over (Under) Expenditures | (2,412,668)           | (613,668)          | 2,517,334                          | 3,131,002   |
| Other Financing Sources (Uses):                              |                       |                    |                                    |   |
| Transfers In   | \$ 1,096,000          | 1,096,000          | 596,750                            | (499,250)   |
| Transfers Out  | (588,530)             | (2,387,530)        | (2,387,530)                        |   |
| Sale of Capital Assets                                       | 5,000                 | 5,000              |                                    | (5,000)   |
| Total Other Financing Sources (Uses)                         | <u>\$ 512,470</u>     | <u>(1,286,530)</u> | <u>(1,790,780)</u>                 | <u>(504,250)</u>  |
| Special Item:  |                       |                    |                                    |   |
| Proceeds from Sale of Land                                   | \$                    |                    | 3,084,000                          | 3,084,000   |
| Net Change in Fund Balances                                  | <u>\$ (1,900,198)</u> | <u>(1,900,198)</u> | 3,810,554                          | <u>5,710,752</u>  |
| Fund Balances - Beginning, Restated                          |                       |                    | <u>13,712,692</u>                  |   |
| Fund Balances - Ending                                       |                       |                    | <u>\$ 17,523,246</u>               |   |

**Webb County, Texas**  
**Required Supplementary Information**  
**September 30, 2013**

**BUDGETARY INFORMATION** - Operating budgets for the General Fund, Special Revenues Funds, and the Debt Service Fund are adopted each year for these governmental funds as well as the County's proprietary funds. The governmental budgets are prepared under the modified accrual basis. The General Fund, Debt Service Fund and Special Revenue Funds have legally adopted annually; five amended special revenues budgets are also prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP).

The following Special Revenue Funds have legally adopted budgets:

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

The following Special Revenue Funds were incorporated as amended budgets:

Health Care District Fund  
RHP 20 Anchor Fund  
Webb County Housing Finance Corporation  
Webb County Constable Precinct 4 State Forfeiture  
County Attorney State 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 Auditor serves as the

**Webb County, Texas**  
**Required Supplementary Information**  
**September 30, 2013**

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 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 four 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. Insofar as federal and state assistance funds, the Court considers budget amendments only after the funding agency's approval.

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

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

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

**Webb County, Texas**  
**Required Supplementary Information**  
**September 30, 2013**

| Function/Program                          | Budgeted Amounts     |                   | Budget Amendments during the fiscal year |
|---|----------------------|-------------------|--|
|   | Original             | Final             |  |
| General Fund                              |                      |                   |  |
| General government                        | \$ 19,157,396        | 19,053,347        | (104,049)                                |
| Public safety                             | 13,109,224           | 13,019,430        | (89,794)                                 |
| Justice system                            | 28,202,478           | 27,422,478        | (780,000)                                |
| Health and human services                 | 4,686,727            | 4,230,035         | (456,692)                                |
| Infrastructure and environmental services | 190,767              | 190,767           | -  |
| Corrections and rehabilitation            | 16,375,242           | 16,037,421        | (337,821)                                |
| Community and economic development        | 2,776,551            | 2,693,274         | (83,277)                                 |
| Capital Outlay                            |                      | 52,633            | 52,633                                   |
| Transfer Out                              | 588,530              | 2,387,530         | 1,799,000                                |
| Total Expenditures                        | <u>\$ 85,086,915</u> | <u>85,086,915</u> | <u>-</u>                                 |

The Commissioners Court adopted the budget for this fiscal year with a \$ 5,210,243 increase compared to the 2012 year. Fuel and Lubricants, repairs and maintenance, contractual agreements and postage were allowed. The operational general order requires department heads to submit to the Court new personnel hires for approval and prohibit title changes and salary increase during the fiscal year.

The adopted budget allowed for forty five new employees for the General Fund. The Court approved the fund balance to be utilized \$ 1,900,198 to balance the \$ 85,086,915 final appropriations for the \$ 83,186,717 estimated revenues.

Budgetary line item transfers were approved by the Court from other governmental functions to address the requests by elected officials or department heads for necessity during the fiscal year. Although the actual compared to the final budget had a \$3,577,996 favorable variance in each function for the General Fund; transfers out require additional budget amendments.

The General Fund original budget for transfers out \$ 588,530 (other financing uses) consisting of \$475,000 for debt service and operations for the Webb County Water Utility Fund; \$50,000 for personnel cost and operations for the Webb County Records Management & Preservation Fund; \$28,530 for the General Fund debt service requirements for the general fund capital leases and \$ 35,000 to supplement 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.

**Transfers Out** – The General Fund transfers out was amended by \$ 1,799,000 consisting for the following: \$ 790,000 for a Capital Outlay Fund and \$ 890,000 for a Permanent Improvement Fund from base payroll saving within all general fund departments; and \$ 119,000 for the Employees Health Benefits to the deficit not covered by the Workers Compensation Reserve Fund.

**Webb County, Texas**  
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**September 30, 2013**

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

**General Government** – Commissioners Precinct one require additional funds for personnel cost, General Operational department and the Grant Matching Department require budget amendments for professional services and for the Comprehensive Energy Assistance Program disallowed grant receivable respectively.

**Public Safety** – The Sheriff Non-Bargaining, Mirando Sub-Station and Constable Precinct 4 require a budget amendment for personnel cost.

**Justice System** – The 406th Judicial District Judge require budget amendments for a new court reporter hired during the fiscal year. The County Court of Law# 2 require budget amendment for court appointed attorneys. The Law Library also require budget amendment for books and subscriptions.

**Health and Human Services** – The General Operations - Health and Welfare require budget amendment for animal damage control expenditures.

**Community and Economic Development** – The Bruni Community Center require budget amendment for utilities.

The Worker's Compensation Reserve Fund transfers out \$1,073,284 and the General Fund transfer out \$ 119,000 to the Webb County Employees' Health Benefit Fund \$942,532 and \$249,752 to the Employees Retiree OPEB Fund to covered fund deficits. This is the ninth consecutive year the Worker's Compensation Reserve Fund has funded the Webb County Employee's Health Benefit Fund shortfall.

The General Fund has a transfers in shortfall \$ 499,250 from the Webb County Worker's Compensation \$ 431,000 and the Juvenile Case Manager Fund \$ 68,250 for the purpose to leave a fund balance in both funds. The General Fund actual revenues exceed expenditures by \$ 726,554 before the sale of land \$ 3,084,000 reported as a special item for the fiscal year.

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

**Webb County, Texas**  
**Required Supplementary Information**  
**September 30, 2013**

| Governmental Funds          | Estimated Revenues         |                         | Appropriations             |                         |
|-----------------------------|----------------------------|-------------------------|----------------------------|-------------------------|
|                             | Original Adopted<br>Budget | Final Revised<br>Budget | Original Adopted<br>Budget | Final Revised<br>Budget |
| Major Funds                 |                            |                         |                            |                         |
| General Fund                | \$ 83,186,717              | 83,186,717              | 85,086,915                 | 85,086,915              |
| Nonmajor Governmental Funds | 64,655,450                 | 119,142,629             | 71,285,863                 | 123,691,576             |
| Total                       | \$ <u>147,842,167</u>      | <u>202,329,346</u>      | <u>156,372,778</u>         | <u>208,778,491</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, 2013**

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

| Schedule Funding Progress |                           |                                   |  |              |                                    |   |
|---------------------------|---------------------------|-----------------------------------|--|--------------|------------------------------------|---|
|                           | (a)                       | (b)                               | (b-a)  | (a/b)        | (c)                                | ((b-a) / c)                                       |
| Actuarial Valuation Date  | Actuarial Value of Assets | Actuarial Accrued Liability (AAL) | Unfunded or (Overfunded) Actuarial Accrued Liability [UAAL or OAALL] | Funded Ratio | Annual Covered Payroll (Actuarial) | UAAL or (OAAL) as a Percentage of Covered Payroll |
| 12/31/2010                | 126,040,449               | 143,998,526                       | 17,958,077   | 87.53%       | 57,181,808                         | 31.41%  |
| 12/31/2011(3)             | 134,842,473               | 155,960,723                       | 21,118,250   | 86.46%       | 59,171,255                         | 35.69%  |
| 12/31/2012                | 142,888,859               | 166,725,203                       | 23,836,344   | 85.70%       | 61,940,856                         | 38.48%  |

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

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

**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, 2008 | October 1, 2010 | September 30, 2013 |
| Actuarial Value of Assets                                       | -               | -               | -                  |
| Actuarial Accrued Liability                                     | 6,634,806       | 10,111,202      | 10,328,830         |
| Unfunded Actuarial Liability                                    | 6,634,806       | 10,111,202      | 10,328,830         |
| Funded Ratio  | 0.0%            | 0.0%            | 0.0%               |
| Annualized Covered Payroll                                      | 44,285,100      | 48,139,045      | 54,348,653         |
| Ratio of Unfunded Actuarial Liability to Annual Covered Payroll | 15.0%           | 21.0%           | 19.0%              |
| Actuarial Cost Method   | Entry Age       | Entry Age       | Entry Age          |
| Amortization Method   | Level % of Pay  | Level % of Pay  | Level % of Pay     |
| Amortization Period   | 30 years        | 30 years        | 30 years           |

**Webb County, Texas**  
**Required Supplementary Information**  
**September 30, 2013**

| <b>SCHEDULES OF FUNDING PROGRESS</b> |                                 |  |                        |                 |                 |  |
|--------------------------------------|---------------------------------|--|------------------------|-----------------|-----------------|--|
| Actuarial<br>Valuation<br>Date       | Actuarial<br>Value of<br>Assets | Actuarial<br>Accrued<br>Liability (AAL)<br>Unit Credit | Unfunded AAL<br>(UAAL) | Funded<br>Ratio | Covered Payroll | UAAL as a<br>Percentage<br>of Covered<br>Payroll |
| 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%  |
| 9/30/2013                            | -                               | 10,328,830   | 10,328,830             | 0.0%            | 54,348,653      | 19.0%  |

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, 2013**

|  | Budgeted Amounts  |                   | Actual Amounts,<br>Budgetary Basis | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|--|-------------------|-------------------|------------------------------------|---|
|  | Original          | Final             |                                    |   |
| <b>REVENUES</b>                            |                   |                   |                                    |   |
| <b>Property Taxes:</b>                     |                   |                   |                                    |   |
| Ad Valorem - Current                       | \$ 52,557,691     | 52,557,691        | 52,240,711                         | (316,980)   |
| Ad Valorem - Delinquent                    | 2,300,000         | 2,300,000         | 2,165,258                          | (134,742)   |
| Penalty And Interest                       | 1,055,000         | 1,055,000         | 915,164                            | (139,836)   |
| <b>Total Property Taxes</b>                | <b>55,912,691</b> | <b>55,912,691</b> | <b>55,321,133</b>                  | <b>(591,558)</b>  |
| <b>Sales And Miscellaneous Taxes:</b>      |                   |                   |                                    |   |
| General Sales Tax                          | 18,000,000        | 18,000,000        | 17,401,524                         | (598,476)   |
| Mixed Drink Tax                            | 350,000           | 350,000           | 345,476                            | (4,524)   |
| Bingo Tax                                  | 95,000            | 95,000            | 71,516                             | (23,484)  |
| Occupancy Tax                              | 110,000           | 110,000           | 74,374                             | (35,626)  |
| <b>Total Sales and Miscellaneous Taxes</b> | <b>18,555,000</b> | <b>18,555,000</b> | <b>17,892,890</b>                  | <b>(662,110)</b>  |
| <b>Fines And Forfeits:</b>                 |                   |                   |                                    |   |
| Non-Traffic Fines:                         |                   |                   |                                    |   |
| Basic Supervision                          | 3,500             | 3,500             | 2,623                              | (877)   |
| Justice Of The Peace, Precinct 1, Place 1  | 62,100            | 62,100            | 40,594                             | (21,506)  |
| Justice Of The Peace, Precinct 1, Place 2  | 38,050            | 38,050            | 53,839                             | 15,789  |
| Justice Of The Peace, Precinct 2, Place 1  | 67,070            | 67,070            | 82,610                             | 15,540  |
| Justice Of The Peace, Precinct 2, Place 2  | 15,600            | 15,600            | 25,579                             | 9,979   |
| Justice Of The Peace, Precinct 3           | 17,900            | 17,900            | 24,310                             | 6,410   |
| Justice Of The Peace, Precinct 4           | 86,700            | 86,700            | 121,644                            | 34,944  |
| Drug Court                                 | 65,000            | 65,000            | 49,884                             | (15,116)  |
| Bond Forfeitures:                          |                   |                   |                                    |   |
| County Clerk                               | 65,000            | 65,000            | 69,029                             | 4,029   |
| District Clerk                             | 43,000            | 43,000            | 58,163                             | 15,163  |
| <b>Total Fines And Forfeits</b>            | <b>463,920</b>    | <b>463,920</b>    | <b>528,275</b>                     | <b>64,355</b>   |
| <b>Intergovernmental Revenues:</b>         |                   |                   |                                    |   |
| Federal Prisoners-Jail                     | 1,080,000         | 1,080,000         | 1,598,156                          | 518,156   |
| State Comptroller Administrative Fee       | 225,100           | 225,100           | 208,714                            | (16,386)  |
| Prisoners Revenue-Juveniles                | 10,000            | 10,000            | 15,760                             | 5,760   |
| Judicial State Fund                        | 216,250           | 216,250           | 215,970                            | (280)   |
| Indigent Health Care Relief                | 50,000            | 50,000            | 102,762                            | 52,762  |
| Grant Revenue                              | 310,506           | 310,506           | 297,126                            | (13,380)  |
| <b>Total Intergovernmental</b>             | <b>1,891,856</b>  | <b>1,891,856</b>  | <b>2,438,488</b>                   | <b>546,632</b>  |
| <b>Charges for Services:</b>               |                   |                   |                                    |   |
| Tax Assessor / Collector                   | 2,018,500         | 2,018,500         | 2,307,720                          | 289,220   |
| Treasurer                                  | 350               | 350               | 673                                | 323   |
| County Clerk                               | 1,071,950         | 1,071,950         | 1,126,719                          | 54,769  |

(continued on next page)

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Revenues**  
**General Fund**  
**For The Year Ended September 30, 2013**

|   | Budgeted Amounts     |                   | Actual Amounts,<br>Budgetary Basis | Variance With<br>Final Budget |
|---|----------------------|-------------------|------------------------------------|-------------------------------|
|   | Original             | Final             |                                    | Positive<br>(Negative)        |
| <b>REVENUES</b>                           |                      |                   |                                    |                               |
| <b>Charges for Services (continued)</b>   |                      |                   |                                    |                               |
| District Clerk                            | 798,200              | 798,200           | 800,093                            | 1,893                         |
| Sheriff                                   | 112,100              | 112,100           | 111,490                            | (610)                         |
| Constable Precinct 1                      | 6,500                | 6,500             | 7,270                              | 770                           |
| Constable Precinct 2                      | 2,000                | 2,000             | 492                                | (1,508)                       |
| Constable Precinct 3                      | 100                  | 100               | 470                                | 370                           |
| Constable Precinct 4                      | 3,000                | 3,000             | 1,560                              | (1,440)                       |
| Juvenile Probation                        | 17,050               | 17,050            | 11,313                             | (5,737)                       |
| Basic Supervision                         | 9,000                | 9,000             | 2,889                              | (6,111)                       |
| Pre Trial Services                        | 30,000               | 30,000            | 27,753                             | (2,247)                       |
| Justice Of The Peace, Precinct 1, Place 1 | 36,800               | 36,800            | 41,687                             | 4,887                         |
| Justice Of The Peace, Precinct 1, Place 2 | 34,950               | 34,950            | 32,514                             | (2,436)                       |
| Justice Of The Peace, Precinct 2, Place 1 | 116,450              | 116,450           | 131,557                            | 15,107                        |
| Justice Of The Peace, Precinct 2, Place 2 | 32,500               | 32,500            | 31,565                             | (935)                         |
| Justice Of The Peace, Precinct 3          | 19,850               | 19,850            | 13,418                             | (6,432)                       |
| Justice Of The Peace, Precinct 4          | 326,300              | 326,300           | 217,962                            | (108,338)                     |
| Medical Examiner And Morgue               | 90,875               | 90,875            | 97,911                             | 7,036                         |
| Indigent Health Care Services             | 9,500                | 9,500             | 11,337                             | 1,837                         |
| <b>Total Charges for Services</b>         | <u>4,735,975</u>     | <u>4,735,975</u>  | <u>4,976,393</u>                   | <u>240,418</u>                |
| <b>Investment Earnings</b>                | <u>128,400</u>       | <u>128,400</u>    | <u>134,241</u>                     | <u>5,841</u>                  |
| <b>Total Investment Earnings</b>          | <u>128,400</u>       | <u>128,400</u>    | <u>134,241</u>                     | <u>5,841</u>                  |
| <b>Miscellaneous Revenue:</b>             |                      |                   |                                    |                               |
| Rents                                     | 135,000              | 135,000           | 68,646                             | (66,354)                      |
| Court Center Fiscal Fee                   | 7,000                | 7,000             | 9,434                              | 2,434                         |
| Refunds                                   | 1,000                | 1,000             |                                    | (1,000)                       |
| Telephone Commissions                     | 85,000               | 85,000            | 101,786                            | 16,786                        |
| Administrative Fee, Water                 | 25,000               | 25,000            | 25,000                             |                               |
| Administrative Fees JJAEP                 | 116,825              | 116,825           | 110,521                            | (6,304)                       |
| Note Proceeds                             | 8,000                | 8,000             | 7,269                              | (731)                         |
| Other                                     | 20,050               | 20,050            | 24,647                             | 4,597                         |
| <b>Total Miscellaneous Revenue</b>        | <u>397,875</u>       | <u>397,875</u>    | <u>347,303</u>                     | <u>(50,572)</u>               |
| <b>TOTAL REVENUES</b>                     | <u>\$ 82,085,717</u> | <u>82,085,717</u> | <u>81,638,723</u>                  | <u>(446,994)</u>              |

Concluded

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2013**

|                                      | Budgeted Amounts |                | Actual<br>Amounts,<br>Budgetary<br>Basis | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|--------------------------------------|------------------|----------------|--|---|
|                                      | Original         | Final          |  |   |
| <b>GENERAL GOVERNMENT:</b>           |                  |                |  |   |
| <b>Commissioners Court</b>           |                  |                |  |   |
| Professional Services                | \$ 36,000        |                |  |   |
| <b>Total Commissioners Court</b>     | <b>36,000</b>    |                |  |   |
| <b>County Judge's Office</b>         |                  |                |  |   |
| Wages And Fringe Benefits            | 629,783          | 629,783        | 621,233                                  | 8,550   |
| Administrative Travel                | 15,000           | 8,500          | 7,927                                    | 573   |
| Cell Phones                          | 2,500            | 2,000          | 1,611                                    | 389   |
| Postage                              | 1,800            | 1,800          | 1,740                                    | 60  |
| Dues And Memberships                 | 25,000           | 17,527         | 17,527                                   |   |
| Books And Subscriptions              | 500              | 500            | 447                                      | 53  |
| Training And Education               | 100              | 100            |  | 100   |
| Fuel And Lubricants                  | 2,000            | 3,000          | 2,519                                    | 481   |
| Materials And Supplies               | 15,000           | 21,993         | 17,717                                   | 4,276   |
| Goods for Public Events              | 2,500            | 1,786          | 1,786                                    |   |
| Repairs And Maintenance Equipment    | 5,000            | 1,907          | 1,906                                    | 1   |
| Repairs And Maintenance Vehicles     | 500              | 500            | 323                                      | 177   |
| <b>Total County Judge's Office</b>   | <b>699,683</b>   | <b>689,396</b> | <b>674,736</b>                           | <b>14,660</b>   |
| <b>Commissioner Precinct 1</b>       |                  |                |  |   |
| Wages And Fringe Benefits            | 215,849          | 220,192        | 220,190                                  | 2   |
| Administrative Travel                | 6,500            | 3,475          | 3,283                                    | 192   |
| Cell Phones                          | 700              | 700            | 518                                      | 182   |
| Postage                              | 100              |                |  |   |
| Training And Education               | 1,000            | 900            | 885                                      | 15  |
| Materials And Supplies               | 5,000            | 6,300          | 6,140                                    | 160   |
| Goods for Public Events              | 5,000            | 6,080          | 6,014                                    | 66  |
| Repairs And Maintenance Vehicles     | 500              | 320            | 320                                      |   |
| <b>Total Commissioner Precinct 1</b> | <b>234,649</b>   | <b>237,967</b> | <b>237,350</b>                           | <b>617</b>  |
| <b>Commissioner Precinct 2</b>       |                  |                |  |   |
| Wages And Fringe Benefits            | 275,981          | 275,981        | 264,347                                  | 11,634  |
| Administrative Travel                | 6,500            | 1,668          | 1,668                                    |   |
| Postage                              | 600              | 600            | 600                                      |   |
| Training And Education               | 2,000            | 1,664          | 1,664                                    |   |
| Materials And Supplies               | 5,000            | 5,501          | 5,501                                    |   |
| Goods for Public Events              | 5,000            | 1,831          | 1,830                                    | 1   |
| Repairs And Maintenance Vehicles     | 800              | 635            | 446                                      | 189   |
| <b>Total Commissioner Precinct 2</b> | <b>295,881</b>   | <b>287,880</b> | <b>276,056</b>                           | <b>11,824</b>   |
| <b>Commissioner Precinct 3</b>       |                  |                |  |   |
| Wages And Fringe Benefits            | 226,221          | 226,221        | 212,188                                  | 14,033  |
| Administrative Travel                | 6,500            | 1,910          | 1,909                                    | 1   |
| Cell Phones                          | 700              | 106            | 106                                      |   |
| Postage                              | 600              | 306            | 306                                      |   |
| Training And Education               | 2,000            | 1,030          | 1,030                                    |   |
| Materials And Supplies               | 5,000            | 10,869         | 10,869                                   |   |
| Goods for Public Events              | 5,000            | 1,736          | 1,735                                    | 1   |
| Repairs And Maintenance Vehicles     | 500              |                |  |   |
| <b>Total Commissioner Precinct 3</b> | <b>246,521</b>   | <b>242,178</b> | <b>228,143</b>                           | <b>14,035</b>   |
| <b>Commissioner Precinct 4</b>       |                  |                |  |   |
| Wages And Fringe Benefits            | 260,121          | 260,121        | 245,803                                  | 14,318  |
| Administrative Travel                | 6,500            | 2,133          | 2,132                                    | 1   |
| Postage                              | 600              | 600            |  | 600   |
| Training And Education               | 2,000            | 763            | 763                                      |   |
| Materials And Supplies               | 5,000            | 12,784         | 12,783                                   | 1   |

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2013**

|  | Budgeted Amounts |                  | Actual<br>Amounts,<br>Budgetary<br>Basis | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|--|------------------|------------------|--|---|
|  | Original         | Final            |  |   |
| <b>GENERAL GOVERNMENT:</b>                             |                  |                  |  |   |
| <b>Commissioner Precinct 4-Continued</b>               |                  |                  |  |   |
| Goods for Public Events                                | 5,000            | 2,184            | 2,183                                    | 1   |
| Repairs And Maintenance Vehicles                       | 500              | 175              | 175                                      |   |
| <b>Total Commissioner Precinct 4</b>                   | <u>279,721</u>   | <u>278,760</u>   | <u>263,839</u>                           | <u>14,921</u>   |
| <b>Administrative Services</b>                         |                  |                  |  |   |
| Wages And Fringe Benefits                              | 658,611          | 658,224          | 631,303                                  | 26,921  |
| Administrative Travel                                  | 2,500            |                  |  |   |
| Cell Phones  | 2,000            | 2,062            | 2,005                                    | 57  |
| Postage  | 2,000            | 2,257            | 2,255                                    | 2   |
| Dues And Memberships                                   | 600              | 397              | 180                                      | 217   |
| Books And Subscriptions                                | 500              |                  |  |   |
| Training And Education                                 | 7,000            | 2,275            | 1,376                                    | 899   |
| Equipment Rental                                       | 3,000            | 8,197            | 6,588                                    | 1,609   |
| Professional Services                                  | 36,000           | 38,785           | 38,785                                   |   |
| Pre/Post Employees Tests                               | 48,000           | 59,152           | 59,152                                   |   |
| Employee Assistance                                    | 2,000            | 786              |  | 786   |
| Property Casualty Liability                            | 650,000          | 650,000          | 565,766                                  | 84,234  |
| Bonds And Insurance                                    | 5,000            | 7,332            | 7,322                                    | 10  |
| Loss Control Consultant                                | 3,000            |                  |  |   |
| 3rd Party Administration                               | 40,000           | 39,968           | 34,566                                   | 5,402   |
| Fuel And Lubricants                                    | 500              | 500              | 390                                      | 110   |
| Materials And Supplies                                 | 15,000           | 14,000           | 10,881                                   | 3,119   |
| Minor Apparatus And Tools                              | 4,000            | 3,259            | 2,938                                    | 321   |
| Repairs And Maintenance Equipment                      | 25,000           | 20,330           | 20,303                                   | 27  |
| Repairs And Maintenance Vehicles                       | 700              | 700              | 24                                       | 676   |
| Health Education Programs                              | 6,000            | 6,000            | 4,986                                    | 1,014   |
| Health Fair Month                                      | 9,000            | 9,000            | 8,920                                    | 80  |
| Safety Education Program                               | 7,000            | 3,800            | 3,781                                    | 19  |
| Claims Paid - Property                                 | 250,000          | 250,000          | (135,324)                                | 385,324   |
| Claims Paid - Property - Bruni C.C.                    |                  |                  | 3,429                                    | (3,429)   |
| Claims Paid - Property - C.A.A.                        |                  |                  | 3,798                                    | (3,798)   |
| Claims Paid - Property - Commissioners Court           |                  |                  | 59,638                                   | (59,638)  |
| Claims Paid - Property - Cenizo                        |                  |                  | 661                                      | (661)   |
| Claims Paid - Property - Constable                     |                  |                  | 427                                      | (427)   |
| Claims Paid - Property - Constable 1                   |                  |                  | 1,490                                    | (1,490)   |
| Claims Paid - Property - CSCD                          |                  |                  | 241                                      | (241)   |
| Claims Paid - Property - District Attorney             |                  |                  | 14,441                                   | (14,441)  |
| Claims Paid - Property - Extension Agent               |                  |                  | 157                                      | (157)   |
| Claims Paid - Property - Elections                     |                  |                  | 80                                       | (80)  |
| Claims Paid - Property - Head Start                    |                  |                  | 13,880                                   | (13,880)  |
| Claims Paid - Property - Indigent Health Care Services |                  |                  | 805                                      | (805)   |
| Claims Paid - Property - Jail                          |                  |                  | 18,398                                   | (18,398)  |
| Claims Paid - Property- P & G                          |                  |                  | 874                                      | (874)   |
| Claims Paid - Property- Road and Bridge                |                  |                  | 40,543                                   | (40,543)  |
| Claims Paid - Property- Restitution                    |                  |                  | 114,369                                  | (114,369)   |
| Claims Paid - Property- Rio Bravo                      |                  |                  | 465                                      | (465)   |
| Claims Paid - Property- Self Help                      |                  |                  | 338                                      | (338)   |
| Claims Paid - Property- Sheriff's Office               |                  |                  | 97,794                                   | (97,794)  |
| Claims Paid - Property- Water Utilities                |                  |                  | 16,371                                   | (16,371)  |
| Claims Paid - Property- 406 District Court             |                  |                  | 1,101                                    | (1,101)   |
| <b>Total Administrative Services</b>                   | <u>1,777,411</u> | <u>1,777,024</u> | <u>1,655,497</u>                         | <u>121,527</u>  |

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2013**

|   | Budgeted Amounts |                  | Actual<br>Amounts,<br>Budgetary<br>Basis | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|---|------------------|------------------|--|---|
|   | Original         | Final            |  |   |
| <b>GENERAL GOVERNMENT:</b>                  |                  |                  |  |   |
| <b>Civil Service Commission</b>             |                  |                  |  |   |
| Administrative Travel                       | 2,000            | 359              |  | 359   |
| Dues And Memberships                        | 500              | 343              |  | 343   |
| Books And Subscriptions                     | 1,000            | 1,000            | 462                                      | 538   |
| Materials And Supplies                      | 4,500            | 3,672            | 3,672                                    |   |
| <b>Total Civil Service Commission</b>       | <b>8,000</b>     | <b>5,374</b>     | <b>4,134</b>                             | <b>1,240</b>  |
| <b>Vehicle Maintenance</b>                  |                  |                  |  |   |
| Wages And Fringe Benefits                   | 775,471          | 769,471          | 749,445                                  | 20,026  |
| Uniforms                                    | 6,000            | 6,000            | 5,643                                    | 357   |
| Fuel And Lubricants                         | 30,000           | 25,429           | (64,718)                                 | 90,147  |
| Fuel And Lubricants - Department            | 11,000           | 10,766           | 10,766                                   |   |
| Materials And Supplies                      | 3,500            | 3,401            | 1,911                                    | 1,490   |
| Minor Apparatus And Tools                   | 500              | 670              | 669                                      | 1   |
| Repairs And Maintenance Equipment           | 1,000            | 1,000            | 995                                      | 5   |
| Repairs And Maintenance Fuel System         | 10,000           | 11,860           | 11,859                                   | 1   |
| Repairs And Maintenance Vehicles            | 9,000            | 2,483            | 2,483                                    |   |
| Repairs And Maintenance Vehicles- Departmen | 3,000            | 3,000            | 2,584                                    | 416   |
| <b>Total Vehicle Maintenance</b>            | <b>849,471</b>   | <b>834,080</b>   | <b>721,637</b>                           | <b>112,443</b>  |
| <b>General Operations</b>                   |                  |                  |  |   |
| Bank Charges                                |                  | 11,197           | 11,196                                   | 1   |
| Telephone                                   | 375,000          | 240,871          | 240,870                                  | 1   |
| Telephone / Maintenance                     |                  | 118,362          | 118,361                                  | 1   |
| Cell Phones                                 |                  | 242              | 155                                      | 87  |
| New Equipment And Service                   |                  | 3,306            | 3,305                                    | 1   |
| 311 Cost                                    |                  | 34,500           | 34,500                                   |   |
| Internet                                    |                  | 25,023           | 25,022                                   | 1   |
| Appraisal District Cost                     | 790,000          | 747,981          | 747,981                                  |   |
| Space Rental                                | 17,000           | 6,426            | 6,426                                    |   |
| Auditing and Accounting                     | 85,000           | 85,000           | 85,000                                   |   |
| Professional Services                       | 250,000          | 412,981          | 340,211                                  | 72,770  |
| Lunacy Costs                                | 100,000          | 77,461           | 77,461                                   |   |
| Utilities                                   | 1,050,000        | 997,337          | 997,336                                  | 1   |
| Utilities - Villa Antigua                   |                  | 8,536            | 8,535                                    | 1   |
| <b>Total General Operations</b>             | <b>2,667,000</b> | <b>2,769,223</b> | <b>2,696,359</b>                         | <b>72,864</b>   |
| <b>Third Party Contracts</b>                |                  |                  |  |   |
| 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           | 33,000           | 33,000                                   |   |
| 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                   | 20,000           | 20,000           | 20,000                                   |   |
| 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                                   |   |
| <b>Total Third Party Contracts</b>          | <b>439,000</b>   | <b>439,000</b>   | <b>439,000</b>                           |   |

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2013**

|   | Budgeted Amounts |                  | Actual<br>Amounts,<br>Budgetary<br>Basis | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|---|------------------|------------------|--|---|
|   | Original         | Final            |  |   |
| <b>GENERAL GOVERNMENT:</b>              |                  |                  |  |   |
| <b>Grant Matching</b>                   |                  |                  |  |   |
| Rural Transportation Fund 980           | 47,000           | 23,407           | 23,406                                   | 1   |
| Meals On Wheels Fund 952                | 37,000           |                  |  |   |
| Elderly Nutrition Fund 955              | 120,000          | 119,339          | 119,339                                  |   |
| CSBG Fund 920                           | 42,500           | 46,300           | 46,300                                   |   |
| CEAP - Disallowed Cost                  |                  | 412,820          | 412,820                                  |   |
| Self Help Center Capacity Building      | 160,000          | 130,909          | 130,908                                  | 1   |
| Assistance to Firefighter               | 30,000           |                  |  |   |
| State Aid #TJPC-A-99-24                 | 219,200          | 196,693          | 196,693                                  |   |
| Border Project TJPC-B-240               | 26,800           | 19,797           | 19,796                                   | 1   |
| Juvenile Accountability                 | 2,000            | 1,813            | 1,813                                    |   |
| <b>Total Grant Matching</b>             | <u>684,500</u>   | <u>951,078</u>   | <u>951,075</u>                           | <u>3</u>  |
| <b>Information Technology</b>           |                  |                  |  |   |
| Wages And Fringe Benefits               | 945,051          | 867,551          | 817,173                                  | 50,378  |
| Office Supplies                         | 1,900            | 1,139            | 1,138                                    | 1   |
| Cell Phones                             | 1,000            | 669              | 669                                      |   |
| Postage                                 | 100              | 74               | 73                                       | 1   |
| Books And Subscriptions                 | 34,000           | 43,120           | 42,947                                   | 173   |
| Training And Education                  | 10,000           | 14,982           | 14,981                                   | 1   |
| Equipment Rental                        | 1,000            | 846              | 846                                      |   |
| Fuel And Lubricants                     | 1,000            | 1,500            | 1,500                                    |   |
| Materials And Supplies                  | 10,000           | 13,776           | 12,780                                   | 996   |
| Minor Apparatus And Tools               | 5,000            | 53,087           | 53,030                                   | 57  |
| Repairs And Maintenance Equipment       | 180,000          | 115,306          | 112,345                                  | 2,961   |
| Repairs And Maintenance Vehicles        | 1,000            | 1,112            | 1,111                                    | 1   |
| Repairs And Maintenance Software        | 400,000          | 394,990          | 394,989                                  | 1   |
| <b>Total Information Technology</b>     | <u>1,590,051</u> | <u>1,508,152</u> | <u>1,453,582</u>                         | <u>54,570</u>   |
| <b>Public Information Office</b>        |                  |                  |  |   |
| Wages And Fringe Benefits               | 139,493          | 139,493          | 139,060                                  | 433   |
| Administrative Travel                   | 1,000            | 1,000            | 752                                      | 248   |
| Car Allowance                           | 1,200            | 1,200            | 1,200                                    |   |
| Cell Phones                             | 1,200            | 1,200            | 1,059                                    | 141   |
| Postage                                 | 200              | 200              | 2  | 198   |
| Books And Subscriptions                 | 200              | 200              |  | 200   |
| Materials And Supplies                  | 14,700           | 10,053           | 10,053                                   |   |
| Minor Apparatus And Tools               | 9,000            | 2,737            | 2,737                                    |   |
| Repairs And Maintenance Equipment       | 2,500            | 5,000            | 4,644                                    | 356   |
| Repairs And Maintenance Audio And Video | 2,500            |                  |  |   |
| <b>Total Public Information Office</b>  | <u>171,993</u>   | <u>161,083</u>   | <u>159,507</u>                           | <u>1,576</u>  |
| <b>County Treasurer's Office</b>        |                  |                  |  |   |
| Wages And Fringe Benefits               | 813,735          | 808,735          | 792,981                                  | 15,754  |
| Administrative Travel                   | 5,530            | 3,117            | 3,116                                    | 1   |
| Local Mileage                           | 200              | 200              | 55                                       | 145   |
| Postage                                 | 6,000            | 5,278            | 5,278                                    |   |
| Dues And Memberships                    | 500              | 500              | 170                                      | 330   |
| Books And Subscriptions                 | 300              | 300              | 35                                       | 265   |
| Training And Education                  | 1,100            | 1,002            | 1,002                                    |   |
| Equipment Rental                        | 2,700            | 2,551            | 2,365                                    | 186   |
| Materials And Supplies                  | 15,870           | 18,381           | 18,201                                   | 180   |
| Repairs And Maintenance Equipment       | 3,100            | 3,249            | 3,241                                    | 8   |
| <b>Total County Treasurer's Office</b>  | <u>849,035</u>   | <u>843,313</u>   | <u>826,444</u>                           | <u>16,869</u>   |
| <b>County Auditor's Office</b>          |                  |                  |  |   |
| Wages And Fringe Benefits               | 1,665,356        | 1,600,356        | 1,547,506                                | 52,850  |
| Administrative Travel                   | 8,000            | 2,307            | 2,306                                    | 1   |
| Local Mileage                           | 500              | 136              |  | 136   |

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2013**

|  | Budgeted Amounts |                  | Actual<br>Amounts,<br>Budgetary<br>Basis | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|--|------------------|------------------|--|---|
|  | Original         | Final            |  |   |
| <b>GENERAL GOVERNMENT:</b>                 |                  |                  |  |   |
| <b>County Auditor's Office - Continued</b> |                  |                  |  |   |
| Cell Phones                                | 1,700            | 1,700            | 1,693                                    | 7   |
| Postage                                    | 800              | 800              | 296                                      | 504   |
| Dues And Memberships                       | 2,500            | 2,488            | 2,280                                    | 208   |
| Books And Subscriptions                    | 2,500            | 2,998            | 2,997                                    | 1   |
| Training And Education                     | 16,000           | 14,396           | 14,395                                   | 1   |
| Professional Services                      | 6,000            |                  |  |   |
| Materials And Supplies                     | 19,000           | 16,528           | 16,527                                   | 1   |
| Minor Apparatus And Tools                  | 7,000            | 1,489            | 1,489                                    |   |
| Repairs And Maintenance Equipment          | 14,000           | 13,046           | 13,046                                   |   |
| <b>Total County Auditor's Office</b>       | <b>1,743,356</b> | <b>1,656,244</b> | <b>1,602,535</b>                         | <b>53,709</b>   |
| <b>Purchasing Agent's Office</b>           |                  |                  |  |   |
| Wages And Fringe Benefits                  | 739,722          | 739,722          | 710,509                                  | 29,213  |
| Administrative Travel                      | 10,000           | 5,235            | 5,234                                    | 1   |
| Cell Phones                                | 220              |                  |  |   |
| Postage                                    | 2,000            | 149              | 149                                      |   |
| Advertising                                | 42,000           |                  |  |   |
| Advertising Purchasing                     |                  | 6,501            | 6,501                                    |   |
| Advertising Employment                     |                  | 5,117            | 5,117                                    |   |
| Advertising Legal Notice                   |                  | 4,209            | 4,208                                    | 1   |
| Grant Notices                              |                  | 93               | 93                                       |   |
| Non-County Legal Notices                   |                  | 4,755            | 4,755                                    |   |
| Dues And Memberships                       | 500              | 320              | 320                                      |   |
| Training And Education                     | 9,000            | 6,523            | 6,522                                    | 1   |
| Central Stores                             | 20,000           | 47,428           | (5,753)                                  | 53,181  |
| Prof. Services /Develop                    | 4,500            | 240              | 240                                      |   |
| Uniforms                                   | 1,500            | 1,318            | 1,318                                    |   |
| Fuel And Lubricants                        | 1,500            | 1,066            | 1,066                                    |   |
| Materials And Supplies                     | 13,850           | 10,692           | 10,691                                   | 1   |
| Minor Apparatus And Tools                  | 3,280            | 3,191            | 3,190                                    | 1   |
| Repairs And Maintenance Equipment          | 3,000            | 3,119            | 3,118                                    | 1   |
| Repairs And Maintenance Vehicles           | 1,000            | 628              | 628                                      |   |
| Repairs And Maintenance Software           | 500              | 2,165            | 2,165                                    |   |
| <b>Total Purchasing Agent's Office</b>     | <b>852,572</b>   | <b>842,471</b>   | <b>760,071</b>                           | <b>82,400</b>   |
| <b>Tax Assessor-Collector's Office</b>     |                  |                  |  |   |
| Wages And Fringe Benefits                  | 2,682,909        | 2,617,909        | 2,513,563                                | 104,346   |
| Administrative Travel                      | 4,000            | 4,000            | 3,968                                    | 32  |
| Cell Phones OPF                            | 1,800            | 456              | 456                                      |   |
| Postage                                    | 80,000           | 92,952           | 92,952                                   |   |
| Postage OPF                                | 600              | 600              | 442                                      | 158   |
| Advertising                                | 1,000            |                  |  |   |
| Dues And Memberships                       | 500              | 500              | 300                                      | 200   |
| Books And Subscriptions                    | 2,000            | 2,161            | 2,161                                    |   |
| Training And Education                     | 6,000            | 2,850            | 2,381                                    | 469   |
| Equipment Rental                           | 13,000           | 24,028           | 23,863                                   | 165   |
| Professional Services                      | 1,000            |                  |  |   |
| Uniforms                                   | 400              |                  |  |   |
| Uniforms OPF                               | 400              |                  |  |   |
| Fuel And Lubricants                        | 2,600            | 2,600            | 2,292                                    | 308   |
| Fuel And Lubricants OPF                    | 600              | 600              | 600                                      |   |
| Materials And Supplies                     | 65,000           | 62,544           | 62,544                                   |   |
| Materials And Supplies OPF                 | 8,000            | 8,000            | 7,824                                    | 176   |
| Minor Apparatus And Tools                  | 7,000            | 9,133            | 9,133                                    |   |
| Minor Apparatus And Tools OPF              | 6,000            | 6,000            | 5,945                                    | 55  |

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2013**

|  | Budgeted Amounts     |                   | Actual<br>Amounts,<br>Budgetary<br>Basis | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|--|----------------------|-------------------|--|---|
|  | Original             | Final             |  |   |
| <b>GENERAL GOVERNMENT:</b>                           |                      |                   |  |   |
| <b>Tax Assessor-Collector's Office - Continued</b>   |                      |                   |  |   |
| Repairs And Maintenance Equipment                    | 34,000               | 31,679            | 31,109                                   | 570   |
| Repairs And Maintenance Vehicles                     | 1,000                | 462               | 90                                       | 372   |
| Software   | 15,000               | 15,037            | 15,037                                   |   |
| <b>Total Tax Assessor-Collector's Office</b>         | <u>2,932,809</u>     | <u>2,881,511</u>  | <u>2,774,660</u>                         | <u>106,851</u>  |
| <b>Building Maintenance</b>                          |                      |                   |  |   |
| Wages And Fringe Benefits                            | 1,971,189            | 1,848,289         | 1,726,440                                | 121,849   |
| Administrative Travel                                | 10,000               | 1,921             | 1,461                                    | 460   |
| Office Supplies                                      | 2,000                | 1,344             | 1,343                                    | 1   |
| Cell Phones  | 11,000               | 15,729            | 15,729                                   |   |
| Training And Education                               | 20,000               | 16,256            | 16,256                                   |   |
| Equipment Rental                                     | 1,000                | 3,900             | 3,899                                    | 1   |
| Uniforms   | 17,000               | 10,963            | 10,128                                   | 835   |
| Fuel And Lubricants                                  | 46,000               | 39,583            | 39,582                                   | 1   |
| Materials And Supplies                               | 50,000               | 51,437            | 51,436                                   | 1   |
| Minor Apparatus And Tools                            | 10,000               | 26,738            | 26,450                                   | 288   |
| Repairs And Maintenance Building                     | 106,000              | 123,986           | 123,188                                  | 798   |
| Repairs And Maintenance Equipment                    | 50,000               | 6,401             | 5,901                                    | 500   |
| Repairs And Maintenance Vehicles                     | 6,000                | 6,000             | 6,000                                    |   |
| Janitorial Supplies                                  | 20,000               | 18,697            | 18,697                                   |   |
| Landfill Fees  | 1,000                | 141               | 141                                      |   |
| <b>Total Building Maintenance</b>                    | <u>2,321,189</u>     | <u>2,171,385</u>  | <u>2,046,651</u>                         | <u>124,734</u>  |
| <b>Election Administration</b>                       |                      |                   |  |   |
| Wages And Fringe Benefits                            | 291,554              | 291,554           | 289,457                                  | 2,097   |
| Postage  | 6,000                | 6,426             | 6,392                                    | 34  |
| Fuel And Lubricants                                  | 500                  | 389               | 388                                      | 1   |
| Materials And Supplies                               | 4,500                | 4,494             | 4,494                                    |   |
| Repairs And Maintenance Equipment                    | 60,000               | 59,850            | 59,849                                   | 1   |
| Repairs And Maintenance Vehicles                     | 1,000                | 121               | 120                                      | 1   |
| Election Expense                                     | 115,000              | 114,394           | 114,393                                  | 1   |
| <b>Total Election Administration</b>                 | <u>478,554</u>       | <u>477,228</u>    | <u>475,093</u>                           | <u>2,135</u>  |
| General Government Expenditures                      | 19,157,396           | 19,053,347        | 18,246,369                               | 806,978   |
| Less Capital Outlay-All Departments                  |                      |                   |  |   |
| <b>Total Current General Government Expenditures</b> | <u>\$ 19,157,396</u> | <u>19,053,347</u> | <u>18,246,369</u>                        | <u>806,978</u>  |
| <b>PUBLIC SAFETY:</b>                                |                      |                   |  |   |
| <b>Sheriff Bargaining Unit</b>                       |                      |                   |  |   |
| Wages And Fringe Benefits                            | 5,251,297            | 5,240,838         | 5,185,808                                | 55,030  |
| Administrative Travel                                | 15,000               | 4,388             | 4,387                                    | 1   |
| Office Supplies                                      | 30,000               | 29,816            | 29,418                                   | 398   |
| Postage  | 10,000               | 3,333             | 2,460                                    | 873   |
| Dues And Memberships                                 | 1,000                | 847               | 150                                      | 697   |
| Books And Subscriptions                              | 2,000                | 2,000             | 1,049                                    | 951   |
| Training And Education                               | 22,000               | 17,579            | 15,697                                   | 1,882   |
| Equipment Rental                                     | 28,500               | 37,930            | 37,929                                   | 1   |
| Drug And Alcohol Physicals                           | 4,000                | 4,000             | 3,525                                    | 475   |
| Utilities  | 52,600               | 58,681            | 58,364                                   | 317   |
| Uniforms   | 104,395              | 104,395           | 95,028                                   | 9,367   |
| Fuel And Lubricants                                  | 380,000              | 372,215           | 346,451                                  | 25,764  |
| Materials And Supplies                               | 45,000               | 45,115            | 43,079                                   | 2,036   |
| Minor Apparatus And Tools                            | 13,000               | 13,268            | 12,440                                   | 828   |
| Repairs And Maintenance Buildings                    | 10,000               | 10,682            | 10,313                                   | 369   |
| Repairs And Maintenance Equipment                    | 26,000               | 32,616            | 32,615                                   | 1   |
| Repairs And Maintenance Vehicles                     | 180,000              | 180,000           | 174,093                                  | 5,907   |

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2013**

|  | Budgeted Amounts |                  | Actual<br>Amounts,<br>Budgetary<br>Basis | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|--|------------------|------------------|--|---|
|  | Original         | Final            |  |   |
| <b>PUBLIC SAFETY:</b>                      |                  |                  |  |   |
| <b>Sheriff Bargaining Unit - Continued</b> |                  |                  |  |   |
| Canine Expenditures                        | 10,000           | 10,000           | 4,748                                    | 5,252   |
| Stray Animal Account                       | 10,000           | 10,000           | 8,324                                    | 1,676   |
| Narcotics Disposal                         | 15,000           | 12,500           | 12,500                                   |   |
| Forensic Examination                       | 4,500            | 4,500            | 2,623                                    | 1,877   |
| <b>Total Sheriff Bargaining Unit</b>       | <b>6,214,292</b> | <b>6,194,703</b> | <b>6,081,001</b>                         | <b>113,702</b>  |
| <b>Sheriff Non Bargaining</b>              |                  |                  |  |   |
| Wages And Fringe Benefits                  | 500,020          | 509,678          | 507,014                                  | 2,664   |
| <b>Total Sheriff Non Bargaining</b>        | <b>500,020</b>   | <b>509,678</b>   | <b>507,014</b>                           | <b>2,664</b>  |
| <b>Sheriff, Mirando Sub-Station</b>        |                  |                  |  |   |
| Wages And Fringe Benefits                  | 325,392          | 325,531          | 310,232                                  | 15,299  |
| <b>Total Sheriff, Mirando Sub-Station</b>  | <b>325,392</b>   | <b>325,531</b>   | <b>310,232</b>                           | <b>15,299</b>   |
| <b>Medical Examiner and Morgue</b>         |                  |                  |  |   |
| Wages And Fringe Benefits                  | 476,789          | 451,789          | 420,535                                  | 31,254  |
| Administrative Travel                      | 100              | 64               | 64                                       |   |
| Office Supplies                            | 2,000            | 1,957            | 1,957                                    |   |
| Cell Phones                                | 1,700            | 1,737            | 1,735                                    | 2   |
| Postage                                    | 1,200            | 1,070            | 1,069                                    | 1   |
| Dues And Memberships                       | 550              | 549              | 549                                      |   |
| Books And Subscriptions                    | 500              |                  |  |   |
| Training And Education                     | 3,500            |                  |  |   |
| Professional Services                      | 32,000           | 34,183           | 34,174                                   | 9   |
| Utilities                                  | 14,000           | 15,447           | 15,445                                   | 2   |
| Uniforms                                   | 500              | 755              | 754                                      | 1   |
| Fuel And Lubricants                        | 8,000            | 7,767            | 7,766                                    | 1   |
| Materials And Supplies                     | 10,250           | 13,497           | 12,806                                   | 691   |
| Minor Tools And Apparatus                  | 1,500            |                  |  |   |
| Repairs And Maintenance Buildings          | 2,500            | 2,475            | 2,318                                    | 157   |
| Repairs And Maintenance Equipment          | 7,200            | 7,127            | 7,126                                    | 1   |
| Repairs And Maintenance Vehicles           | 4,000            | 3,460            | 3,460                                    |   |
| Medical Services                           | 100              | 94               | 94                                       |   |
| <b>Total Medical Examiner and Morgue</b>   | <b>566,389</b>   | <b>541,971</b>   | <b>509,852</b>                           | <b>32,119</b>   |
| <b>Fire And EMS Services</b>               |                  |                  |  |   |
| Wages And Fringe Benefits                  | 920,013          | 874,013          | 850,218                                  | 23,795  |
| Administrative Travel                      | 5,000            | 2,300            | 1,927                                    | 373   |
| Local Mileage                              | 500              |                  |  |   |
| Telephone                                  | 1,000            |                  |  |   |
| Cell Phones                                | 1,200            | 1,200            | 648                                      | 552   |
| Internet                                   | 500              |                  |  |   |
| Postage                                    | 100              | 100              | 23                                       | 77  |
| Dues And Memberships                       | 1,000            | 1,000            | 340                                      | 660   |
| Training And Education                     | 5,000            | 2,000            | 1,490                                    | 510   |
| Equipment Rental                           | 500              |                  |  |   |
| Professional Services                      | 500              |                  |  |   |
| Utilities                                  | 12,000           | 12,000           | 10,327                                   | 1,673   |
| Uniforms                                   | 5,000            | 3,500            | 3,459                                    | 41  |
| Fuel And Lubricants                        | 32,000           | 38,693           | 38,692                                   | 1   |
| Materials And Supplies                     | 10,200           | 4,200            | 4,015                                    | 185   |
| Repairs And Maintenance Buildings          | 3,200            | 2,200            | 2,167                                    | 33  |
| Repairs And Maintenance Equipment          | 7,000            | 1,000            | 338                                      | 662   |
| Repairs And Maintenance Vehicles           | 10,500           | 12,507           | 11,279                                   | 1,228   |
| Janitorial Supplies                        | 1,200            | 1,200            | 978                                      | 222   |
| Stipends                                   | 60,000           | 80,500           | 77,250                                   | 3,250   |
| <b>Total Fire And EMS Services</b>         | <b>1,076,413</b> | <b>1,036,413</b> | <b>1,003,151</b>                         | <b>33,262</b>   |

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2013**

|                                     | Budgeted Amounts |                  | Actual<br>Amounts,<br>Budgetary<br>Basis | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|-------------------------------------|------------------|------------------|--|---|
|                                     | Original         | Final            |  |   |
| <b>PUBLIC SAFETY:</b>               |                  |                  |  |   |
| <b>Constable Precinct 1</b>         |                  |                  |  |   |
| Wages And Fringe Benefits           | 1,397,572        | 1,367,572        | 1,322,611                                | 44,961  |
| Administrative Travel               | 7,500            | 6,668            | 6,584                                    | 84  |
| Cell Phones                         | 800              | 800              | 408                                      | 392   |
| Postage                             | 300              | 300              | 194                                      | 106   |
| Dues And Memberships                | 800              | 305              | 305                                      |   |
| Books And Subscriptions             | 1,500            | 1,220            | 1,080                                    | 140   |
| Training And Education              | 16,000           | 16,751           | 16,634                                   | 117   |
| Equipment Rental                    | 100              | 100              |  | 100   |
| Uniforms                            | 12,000           | 12,000           | 11,730                                   | 270   |
| Fuel And Lubricants                 | 35,000           | 35,000           | 35,000                                   |   |
| Materials And Supplies              | 10,000           | 10,000           | 9,094                                    | 906   |
| Repairs And Maintenance Equipment   | 200              | 200              | 114                                      | 86  |
| Repairs And Maintenance Vehicles    | 25,000           | 23,565           | 22,693                                   | 872   |
| <b>Total Constable Precinct 1</b>   | <b>1,506,772</b> | <b>1,474,481</b> | <b>1,426,447</b>                         | <b>48,034</b>   |
| <b>Constable Precinct 3</b>         |                  |                  |  |   |
| Wages And Fringe Benefits           | 231,728          | 228,932          | 218,765                                  | 10,167  |
| Cell Phones                         | 1,500            | 347              | 346                                      | 1   |
| Dues And Memberships                | 100              |                  |  |   |
| Training And Education              | 3,000            | 741              | 390                                      | 351   |
| Uniforms                            | 3,500            | 3,388            | 3,387                                    | 1   |
| Fuel And Lubricants                 | 20,000           | 25,419           | 25,413                                   | 6   |
| Materials And Supplies              | 3,500            | 3,525            | 3,524                                    | 1   |
| Repairs And Maintenance Equipment   | 1,000            | 220              | 219                                      | 1   |
| Repairs And Maintenance Vehicles    | 4,000            | 4,050            | 3,841                                    | 209   |
| <b>Total Constable Precinct 3</b>   | <b>269,328</b>   | <b>266,622</b>   | <b>255,885</b>                           | <b>10,737</b>   |
| <b>Constable Precinct 4</b>         |                  |                  |  |   |
| Wages And Fringe Benefits           | 718,420          | 780,261          | 733,777                                  | 46,484  |
| Administrative Travel               | 800              |                  |  |   |
| Cell Phones                         | 1,300            | 1,791            | 1,790                                    | 1   |
| Postage                             | 500              | 500              | 500                                      |   |
| Training And Education              | 8,000            | 3,910            | 3,910                                    |   |
| Equipment Rental                    | 2,500            | 1,309            | 1,309                                    |   |
| Uniforms                            | 8,000            | 7,193            | 7,116                                    | 77  |
| Fuel And Lubricants                 | 25,000           | 24,059           | 23,190                                   | 869   |
| Materials And Supplies              | 5,000            | 6,400            | 6,335                                    | 65  |
| Repairs And Maintenance Equipment   | 1,200            | 858              | 412                                      | 446   |
| Repairs And Maintenance Vehicles    | 15,000           | 19,653           | 19,653                                   |   |
| Repairs And Maintenance Motorcycles | 500              | 649              | 648                                      | 1   |
| <b>Total Constable Precinct 4</b>   | <b>787,220</b>   | <b>846,583</b>   | <b>798,640</b>                           | <b>47,943</b>   |
| <b>Constable Precinct 2</b>         |                  |                  |  |   |
| Wages And Fringe Benefits           | 745,017          | 745,017          | 727,980                                  | 17,037  |
| Administrative Travel               | 2,000            | 1,325            | 1,323                                    | 2   |
| Cell Phones                         | 3,500            | 3,883            | 3,882                                    | 1   |
| Postage                             | 200              |                  |  |   |
| Dues And Memberships                | 300              | 270              | 270                                      |   |
| Training And Education              | 3,000            | 1,373            | 1,372                                    | 1   |
| Equipment Rental                    | 1,500            | 1,464            | 1,463                                    | 1   |
| Uniforms                            | 9,000            | 15,738           | 15,632                                   | 106   |
| Fuel And Lubricants                 | 28,000           | 26,607           | 26,606                                   | 1   |
| Materials And Supplies              | 6,000            | 5,602            | 5,573                                    | 29  |
| Repairs And Maintenance Equipment   | 1,000            | 480              | 479                                      | 1   |
| Repairs And Maintenance Vehicles    | 10,000           | 9,808            | 9,448                                    | 360   |
| <b>Total Constable Precinct 2</b>   | <b>809,517</b>   | <b>811,567</b>   | <b>794,028</b>                           | <b>17,539</b>   |

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2013**

|   | Budgeted Amounts     |                   | Actual<br>Amounts,<br>Budgetary<br>Basis | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|---|----------------------|-------------------|--|---|
|   | Original             | Final             |  |   |
| <b>PUBLIC SAFETY:</b>                           |                      |                   |  |   |
| <b>Mental Health Unit</b>                       |                      |                   |  |   |
| Wages And Fringe Benefits                       | 450,262              | 440,262           | 425,293                                  | 14,969  |
| Special Travel                                  | 25,000               | 25,000            | 19,060                                   | 5,940   |
| Office Supplies                                 | 1,000                | 1,000             | 871                                      | 129   |
| Dues And Memberships                            | 600                  | 600               | 595                                      | 5   |
| Training And Education                          | 3,000                | 3,000             | 2,931                                    | 69  |
| Uniforms  | 4,000                | 4,000             | 1,574                                    | 2,426   |
| Fuel And Lubricants                             | 35,000               | 35,000            | 28,369                                   | 6,631   |
| Repairs And Maintenance Equipment               | 500                  | 500               |  | 500   |
| Repairs And Maintenance Vehicles                | 10,000               | 10,000            | 7,250                                    | 2,750   |
| <b>Total Mental Health Unit</b>                 | <u>529,362</u>       | <u>519,362</u>    | <u>485,943</u>                           | <u>33,419</u>   |
| <b>Justice Center Security</b>                  |                      |                   |  |   |
| Wages And Fringe Benefits                       | 503,519              | 478,519           | 449,042                                  | 29,477  |
| Administrative Travel                           | 3,000                |                   |  |   |
| Equipment Rental                                | 1,000                | 1,000             |  | 1,000   |
| Uniforms  | 14,000               | 9,919             | 2,738                                    | 7,181   |
| Materials And Supplies                          | 2,000                | 2,000             | 1,970                                    | 30  |
| Minor Apparatus And Tools                       | 1,000                | 1,081             | 1,081                                    |   |
| <b>Total Justice Center Security</b>            | <u>524,519</u>       | <u>492,519</u>    | <u>454,831</u>                           | <u>37,688</u>   |
| Public Safety Expenditures                      | 13,109,224           | 13,019,430        | 12,627,024                               | 392,406   |
| Less Capital Outlay                             |                      |                   |  |   |
| <b>Total Current Public Safety Expenditures</b> | <u>\$ 13,109,224</u> | <u>13,019,430</u> | <u>12,627,024</u>                        | <u>392,406</u>  |
| <b>JUSTICE SYSTEM:</b>                          |                      |                   |  |   |
| <b>49th District Judge's Office</b>             |                      |                   |  |   |
| Wages And Fringe Benefits                       | 536,644              | 586,926           | 580,970                                  | 5,956   |
| Administrative Travel                           | 4,000                | 4,000             | 3,298                                    | 702   |
| Postage   | 1,500                | 1,500             | 683                                      | 817   |
| Dues And Memberships                            | 100                  | 100               |  | 100   |
| Books And Subscriptions                         | 7,500                | 7,500             | 7,432                                    | 68  |
| Training And Education                          | 7,000                | 7,000             | 6,740                                    | 260   |
| Professional Services                           | 10,000               | 5,630             | 810                                      | 4,820   |
| Court Appointed Attorney                        | 26,000               | 24,573            | 22,512                                   | 2,061   |
| Visiting Judge                                  | 9,500                | 6,000             | 2,178                                    | 3,822   |
| Materials And Supplies                          | 9,500                | 16,500            | 16,494                                   | 6   |
| Repairs And Maintenance Equipment               | 4,500                | 4,500             | 2,754                                    | 1,746   |
| Indigent Defend                                 | 79,800               | 82,097            | 82,096                                   | 1   |
| <b>Total 49th District Judge's Office</b>       | <u>696,044</u>       | <u>746,326</u>    | <u>725,967</u>                           | <u>20,359</u>   |
| <b>111th District Judge's Office</b>            |                      |                   |  |   |
| Wages And Fringe Benefits                       | 612,299              | 602,299           | 595,946                                  | 6,353   |
| Administrative Travel                           | 7,500                | 16,750            | 13,940                                   | 2,810   |
| Postage   | 1,500                | 1,500             | 421                                      | 1,079   |
| Dues And Memberships                            | 1,000                | 1,000             | 800                                      | 200   |
| Books And Subscriptions                         | 2,500                | 2,500             | 992                                      | 1,508   |
| Training And Education                          | 7,500                | 7,500             | 6,675                                    | 825   |
| Professional Services                           | 5,000                | 3,890             |  | 3,890   |
| Court Appointed Attorney                        | 21,000               | 22,110            | 21,030                                   | 1,080   |
| Visiting Judge                                  | 8,500                | 2,123             | 1,390                                    | 733   |
| Materials And Supplies                          | 14,500               | 14,500            | 14,318                                   | 182   |
| Repairs And Maintenance Equipment               | 5,000                | 5,000             | 4,624                                    | 376   |
| Indigent Defend                                 | 70,000               | 67,127            | 67,127                                   |   |
| <b>Total 111th District Judge's Office</b>      | <u>756,299</u>       | <u>746,299</u>    | <u>727,263</u>                           | <u>19,036</u>   |

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2013**

|  | Budgeted Amounts |                  | Actual<br>Amounts,<br>Budgetary<br>Basis | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|--|------------------|------------------|--|---|
|  | Original         | Final            |  |   |
| <b>JUSTICE SYSTEM:</b>                     |                  |                  |  |   |
| <b>341st District Judge's Office</b>       |                  |                  |  |   |
| Wages And Fringe Benefits                  | 619,526          | 584,244          | 550,859                                  | 33,385  |
| Administrative Travel                      | 4,000            | 18,859           | 18,666                                   | 193   |
| Postage                                    | 2,000            | 2,000            | 1,490                                    | 510   |
| Dues And Memberships                       | 700              | 700              | 235                                      | 465   |
| Books And Subscriptions                    | 5,000            | 2,723            | 334                                      | 2,389   |
| Training And Education                     | 8,500            | 8,500            | 8,500                                    |   |
| Professional Services                      | 5,000            | 5,000            | 4,993                                    | 7   |
| Court Appointed Attorney                   | 21,000           | 23,277           | 21,677                                   | 1,600   |
| Visiting Judge                             | 8,500            | 5,641            | 1,514                                    | 4,127   |
| Materials And Supplies                     | 7,500            | 7,500            | 6,893                                    | 607   |
| Repairs And Maintenance Equipment          | 4,500            | 4,500            | 3,539                                    | 961   |
| Indigent Defend                            | 78,900           | 66,900           | 63,333                                   | 3,567   |
| <b>Total 341st District Judge's Office</b> | <b>765,126</b>   | <b>729,844</b>   | <b>682,033</b>                           | <b>47,811</b>   |
| <b>406th District Court</b>                |                  |                  |  |   |
| Wages And Fringe Benefits                  | 764,910          | 764,910          | 747,355                                  | 17,555  |
| Administrative Travel                      | 4,000            | 3,500            | 1,584                                    | 1,916   |
| Postage                                    | 1,500            | 1,500            | 397                                      | 1,103   |
| Dues And Memberships                       | 400              | 400              | 400                                      |   |
| Books And Subscriptions                    | 6,000            | 7,500            | 6,436                                    | 1,064   |
| Training And Education                     | 6,000            | 6,000            | 5,956                                    | 44  |
| Professional Services                      | 14,000           | 18,540           | 18,540                                   |   |
| Court Appointed Attorney                   | 47,500           | 42,848           | 32,798                                   | 10,050  |
| Visiting Judge                             | 5,500            | 5,500            | 254                                      | 5,246   |
| Fuel And Lubricants                        | 4,000            | 4,000            | 3,468                                    | 532   |
| Materials And Supplies                     | 14,000           | 14,000           | 10,417                                   | 3,583   |
| Repairs And Maintenance Equipment          | 8,000            | 8,000            | 4,039                                    | 3,961   |
| Repairs And Maintenance Vehicles           | 500              | 800              | 441                                      | 359   |
| Indigent Defend                            | 73,500           | 72,312           | 40,569                                   | 31,743  |
| <b>Total 406th District Court</b>          | <b>949,810</b>   | <b>949,810</b>   | <b>872,654</b>                           | <b>77,156</b>   |
| <b>County Court-At-Law #1</b>              |                  |                  |  |   |
| Wages And Fringe Benefits                  | 814,062          | 804,062          | 803,197                                  | 865   |
| Administrative Travel                      | 4,000            | 4,000            | 3,958                                    | 42  |
| Postage                                    | 500              | 500              | 323                                      | 177   |
| Dues And Memberships                       | 1,000            | 1,000            | 760                                      | 240   |
| Books And Subscriptions                    | 2,400            | 2,354            | 1,591                                    | 763   |
| Training And Education                     | 5,000            | 6,450            | 5,745                                    | 705   |
| Professional Services                      | 5,000            | 3,900            | 3,500                                    | 400   |
| Court Appointed Attorney                   | 21,000           | 11,830           | 11,830                                   |   |
| Visiting Judge                             | 11,000           | 2,200            | 1,067                                    | 1,133   |
| Fuel And Lubricants                        | 4,100            | 4,100            | 3,252                                    | 848   |
| Materials And Supplies                     | 5,500            | 10,500           | 7,769                                    | 2,731   |
| Repairs And Maintenance Equipment          | 5,000            | 3,000            | 1,144                                    | 1,856   |
| Repairs And Maintenance Vehicles           | 1,000            | 4,000            | 1,799                                    | 2,201   |
| Adult Misdemeanor                          | 73,250           | 80,850           | 80,850                                   |   |
| Juvenile Misdemeanor                       | 46,000           | 29,747           | 13,453                                   | 16,294  |
| Juvenile Felony                            | 38,000           | 18,245           | 18,245                                   |   |
| Dues And Memberships                       | 23,250           | 19,022           | 3,150                                    | 15,872  |
| <b>Total County Court-At-Law #1</b>        | <b>1,060,062</b> | <b>1,005,760</b> | <b>961,633</b>                           | <b>44,127</b>   |
| <b>County Court-At-Law #2</b>              |                  |                  |  |   |
| Wages And Fringe Benefits                  | 882,818          | 872,818          | 857,145                                  | 15,673  |
| Administrative Travel                      | 6,000            | 8,761            | 8,761                                    |   |
| Postage                                    | 100              | 103              | 102                                      | 1   |
| Dues And Memberships                       | 300              | 195              | 195                                      |   |

Continued

Webb County, Texas  
 Budgetary Comparison Schedule Detail  
 Schedule of Expenditures  
 General Fund  
 For The Year Ended September 30, 2013

|   | Budgeted Amounts |                  | Actual<br>Amounts,<br>Budgetary<br>Basis | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|---|------------------|------------------|--|---|
|   | Original         | Final            |  |   |
| <b>JUSTICE SYSTEM:</b>                                |                  |                  |  |   |
| <b>County Court-At-Law #2 - Continued</b>             |                  |                  |  |   |
| Books And Subscriptions                               | 2,500            | 2,132            | 2,131                                    | 1   |
| Training And Education                                | 10,000           | 10,058           | 10,058                                   |   |
| Professional Services                                 | 20,000           | 19,933           | 19,932                                   | 1   |
| Court Appointed Attorney                              | 15,000           | 13,300           | 13,300                                   |   |
| Visiting Judge  | 9,000            | 11,009           | 9,314                                    | 1,695   |
| Fuel And Lubricants                                   | 2,000            | 476              | 475                                      | 1   |
| Materials And Supplies                                | 5,000            | 4,692            | 4,691                                    | 1   |
| Minor Apparatus And Tools                             | 500              |                  |  |   |
| Repairs And Maintenance Equipment                     | 2,000            | 1,578            | 1,578                                    |   |
| Repairs And Maintenance Vehicles                      | 1,000            |                  |  |   |
| Adult Misdemeanor                                     | 28,000           | 94,585           | 94,585                                   |   |
| Juvenile Misdemeanor                                  | 20,000           | 6,100            | 6,100                                    |   |
| Juvenile Felony                                       | 17,000           | 6,500            | 6,500                                    |   |
| Dues And Memberships                                  | 10,000           | 2,250            | 2,250                                    |   |
| <b>Total County Court-At-Law #2</b>                   | <b>1,031,218</b> | <b>1,054,490</b> | <b>1,037,117</b>                         | <b>17,373</b>   |
| <b>Justice Of The Peace, Precinct 1 Place 1</b>       |                  |                  |  |   |
| Wages And Fringe Benefits                             | 508,776          | 478,776          | 448,542                                  | 30,234  |
| Administrative Travel                                 | 4,500            | 4,437            | 3,919                                    | 518   |
| Cell Phones   | 1,000            | 1,000            | 735                                      | 265   |
| Postage   | 1,600            | 1,600            | 1,054                                    | 546   |
| Books And Subscriptions                               | 1,500            | 1,500            | 1,187                                    | 313   |
| Training And Education                                | 1,000            | 1,000            | 1,000                                    |   |
| Visiting Judge  | 100              | 100              |  | 100   |
| Materials And Supplies                                | 7,500            | 7,563            | 7,551                                    | 12  |
| Repairs And Maintenance Equipment                     | 1,000            | 1,000            | 366                                      | 634   |
| <b>Total Justice Of The Peace, Precinct 1 Place 1</b> | <b>526,976</b>   | <b>496,976</b>   | <b>464,354</b>                           | <b>32,622</b>   |
| <b>Justice Of The Peace, Precinct 1 Place 2</b>       |                  |                  |  |   |
| Wages And Fringe Benefits                             | 426,690          | 426,690          | 416,644                                  | 10,046  |
| Administrative Travel                                 | 2,000            | 1,918            | 1,845                                    | 73  |
| Cell Phones   | 1,250            | 1,650            | 1,648                                    | 2   |
| Postage   | 150              | 250              | 250                                      |   |
| Books And Subscriptions                               | 100              | 100              | 61                                       | 39  |
| Training And Education                                | 1,500            | 1,500            | 1,230                                    | 270   |
| Equipment Rental                                      | 1,800            | 2,473            | 2,472                                    | 1   |
| Visiting Judge  | 100              | 80               |  | 80  |
| Materials And Supplies                                | 4,500            | 4,430            | 4,429                                    | 1   |
| Minor Apparatus And Tools                             | 100              | 90               |  | 90  |
| Repairs And Maintenance Equipment                     | 1,500            | 509              | 500                                      | 9   |
| <b>Total Justice of the Peace, Precinct 1 Place 2</b> | <b>439,690</b>   | <b>439,690</b>   | <b>429,079</b>                           | <b>10,611</b>   |
| <b>Justice Of The Peace, Precinct 2 Place1</b>        |                  |                  |  |   |
| Wages And Fringe Benefits                             | 643,934          | 652,381          | 639,434                                  | 12,947  |
| Administrative Travel                                 | 2,000            | 100              | 100                                      |   |
| Cell Phones   | 1,500            | 1,310            | 1,309                                    | 1   |
| Postage   | 2,000            | 1,000            | 1,000                                    |   |
| Training And Education                                | 3,000            | 1,715            | 1,714                                    | 1   |
| Materials And Supplies                                | 7,000            | 11,475           | 10,840                                   | 635   |
| Repairs And Maintenance Equipment                     | 500              | 400              | 399                                      | 1   |
| <b>Total Justice Of The Peace, Precinct 2 Place 1</b> | <b>659,934</b>   | <b>668,381</b>   | <b>654,796</b>                           | <b>13,585</b>   |
| <b>Justice Of The Peace, Precinct 2 Place2</b>        |                  |                  |  |   |
| Wages And Fringe Benefits                             | 590,755          | 575,755          | 544,267                                  | 31,488  |
| Administrative Travel                                 | 2,000            |                  |  |   |
| Cell Phones   | 1,500            | 2,500            | 2,317                                    | 183   |
| Postage   | 1,000            | 830              | 500                                      | 330   |

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2013**

|  | Budgeted Amounts |                | Actual<br>Amounts,<br>Budgetary<br>Basis | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|--|------------------|----------------|--|---|
|  | Original         | Final          |  |   |
| <b>JUSTICE SYSTEM:</b>                                     |                  |                |  |   |
| <b>Justice Of The Peace, Precinct 2 Place2 - Continued</b> |                  |                |  |   |
| Training And Education                                     | 1,000            | 598            | 597                                      | 1   |
| Equipment Rental   | 200              |                |  |   |
| Materials And Supplies                                     | 4,700            | 5,762          | 4,753                                    | 1,009   |
| Repairs And Maintenance Equipment                          | 100              | 810            | 772                                      | 38  |
| <b>Total Justice Of The Peace, Precinct 2 Place 2</b>      | <b>601,255</b>   | <b>586,255</b> | <b>553,206</b>                           | <b>33,049</b>   |
| <b>Justice Of The Peace, Precinct 3</b>                    |                  |                |  |   |
| Wages And Fringe Benefits                                  | 267,171          | 250,171        | 233,572                                  | 16,599  |
| Administrative Travel                                      | 1,500            | 1,500          |  | 1,500   |
| Cell Phones  | 1,200            | 1,200          | 304                                      | 896   |
| Postage  | 1,500            | 1,500          | 500                                      | 1,000   |
| Dues And Memberships                                       | 150              | 150            |  | 150   |
| Books And Subscriptions                                    | 150              | 150            | 84                                       | 66  |
| Training And Education                                     | 1,500            | 1,500          | 1,304                                    | 196   |
| Equipment Rental   | 1,800            | 1,800          | 1,782                                    | 18  |
| Visiting Judge   | 300              | 300            |  | 300   |
| Fuel And Lubricants  | 3,000            | 3,000          | 2,645                                    | 355   |
| Materials And Supplies                                     | 3,000            | 3,000          | 2,799                                    | 201   |
| Repairs And Maintenance Equipment                          | 500              | 500            | 115                                      | 385   |
| Repairs And Maintenance Vehicle                            | 1,000            | 1,000          |  | 1,000   |
| <b>Total Justice Of The Peace, Precinct 3</b>              | <b>282,771</b>   | <b>265,771</b> | <b>243,105</b>                           | <b>22,666</b>   |
| <b>Justice Of The Peace, Precinct 4</b>                    |                  |                |  |   |
| Wages And Fringe Benefits                                  | 940,595          | 850,749        | 827,084                                  | 23,665  |
| Administrative Travel                                      | 10,000           | 8,612          | 4,208                                    | 4,404   |
| Cell Phones  | 1,200            | 2,721          | 2,478                                    | 243   |
| Postage  | 12,000           | 9,807          | 1,883                                    | 7,924   |
| Training And Education                                     | 2,000            | 2,000          | 1,970                                    | 30  |
| Professional Services                                      | 20,640           | 20,800         | 20,800                                   |   |
| Uniforms   | 8,000            | 8,000          | 6,689                                    | 1,311   |
| Fuel And Lubricants  | 25,000           | 25,000         | 2,071                                    | 22,929  |
| Materials And Supplies                                     | 12,000           | 13,000         | 11,456                                   | 1,544   |
| Repairs And Maintenance Equipment                          | 3,000            | 3,900          | 2,499                                    | 1,401   |
| Repairs And Maintenance Vehicles                           | 4,000            | 4,000          | 3,565                                    | 435   |
| <b>Total Justice Of The Peace, Precinct 4</b>              | <b>1,038,435</b> | <b>948,589</b> | <b>884,703</b>                           | <b>63,886</b>   |
| <b>Judicial General District Courts</b>                    |                  |                |  |   |
| Wages And Fringe Benefits                                  | 186,996          | 96,996         | 60,666                                   | 36,330  |
| Advertising Legal Notices                                  | 500              | 100            |  | 100   |
| Judicial District Fees                                     | 17,250           | 17,250         | 17,222                                   | 28  |
| Training And Education                                     |                  | 4,806          | 2,243                                    | 2,563   |
| Transcripts  | 55,000           | 2,217          |  | 2,217   |
| Transcripts 49th   |                  | 6,275          | 6,274                                    | 1   |
| Transcripts 111th  |                  | 9,915          | 9,914                                    | 1   |
| Transcripts 341st  |                  | 13,938         | 13,938                                   |   |
| Transcripts 406th  |                  | 12,553         | 12,553                                   |   |
| Court Appointed Attorney JPs                               | 1,000            | 1,000          |  | 1,000   |
| Visiting Judge   | 6,000            | 1,800          |  | 1,800   |
| Witness Expenditures                                       | 1,000            | 1,000          |  | 1,000   |
| Court Interpreter/Reporter                                 | 50,000           | 12,085         |  | 12,085  |
| Court Interpreter/Reporter 49th                            |                  | 20,368         | 20,368                                   |   |
| Court Interpreter/Reporter 111th                           |                  | 892            | 892                                      |   |
| Court Interpreter/Reporter 406th                           |                  | 11,655         | 11,655                                   |   |
| Capital Murder Cases                                       | 100,000          | 43,592         |  | 43,592  |
| Capital Murder Cases 49th                                  |                  | 46,408         | 46,407                                   | 1   |
| Evaluation Services  | 26,600           | 26,600         | 24,850                                   | 1,750   |

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2013**

|   | Budgeted Amounts |                  | Actual<br>Amounts,<br>Budgetary<br>Basis | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|---|------------------|------------------|--|---|
|   | Original         | Final            |  |   |
| <b>JUSTICE SYSTEM:</b>                              |                  |                  |  |   |
| <b>Judicial General District Courts - Continued</b> |                  |                  |  |   |
| Expert Witness                                      | 5,000            | 5,000            | 521                                      | 4,479   |
| Investigation Expenditure                           | 2,000            | 2,000            |  | 2,000   |
| Litigation Expense                                  | 1,000            | 1,000            |  | 1,000   |
| Indigent Defendants JPs                             | 11,000           | 35,896           | 35,596                                   | 300   |
| <b>Total Judicial General District Courts</b>       | <b>463,346</b>   | <b>373,346</b>   | <b>263,099</b>                           | <b>110,247</b>  |
| <b>Judicial General County Courts</b>               |                  |                  |  |   |
| Wages And Fringe Benefits                           | 130,590          | 40,590           | 16,298                                   | 24,292  |
| Transcripts   | 5,000            |                  |  |   |
| Transcripts CCL1                                    |                  | 320              | 320                                      |   |
| Transcripts CCL1 - Adult                            |                  | 885              | 884                                      | 1   |
| Transcripts CCL2 - Adult                            |                  | 134              | 134                                      |   |
| Court Interpreter/Reporter                          | 10,000           | 95               |  | 95  |
| Court Interpreter/Reporter CCL1                     |                  | 2,750            | 2,750                                    |   |
| Court Interpreter/Reporter CCL2                     |                  | 10,057           | 10,056                                   | 1   |
| Evaluation Services CCL1                            | 15,000           | 110              |  | 110   |
| Evaluation Services CCL1 Adult                      |                  | 3,300            | 3,300                                    |   |
| Evaluation Services CCL1 Juvenile                   |                  | 14,095           | 14,095                                   |   |
| Evaluation Services CCL2                            |                  | 600              | 600                                      |   |
| Evaluation Services CCL2 Adult                      |                  | 2,700            | 2,700                                    |   |
| Evaluation Services CCL2 Juvenile                   |                  | 3,775            | 3,775                                    |   |
| Expert Witness                                      | 1,000            |                  |  |   |
| <b>Total Judicial General County Courts</b>         | <b>161,590</b>   | <b>79,411</b>    | <b>54,912</b>                            | <b>24,499</b>   |
| <b>District Attorney</b>                            |                  |                  |  |   |
| Wages And Fringe Benefits                           | 5,427,664        | 5,355,669        | 5,247,908                                | 107,761   |
| Administrative Travel                               | 6,340            | 7,854            | 7,853                                    | 1   |
| Cell Phones   | 160              | 160              | 160                                      |   |
| Postage   | 2,000            | 2,069            | 2,069                                    |   |
| Dues And Memberships                                | 5,000            | 5,000            | 5,000                                    |   |
| Books And Subscriptions                             | 11,000           | 9,726            | 9,726                                    |   |
| Training And Education                              | 11,000           | 10,627           | 10,627                                   |   |
| Equipment Rental                                    | 4,400            | 5,194            | 5,194                                    |   |
| Professional Services                               | 17,000           | 19,796           | 19,795                                   | 1   |
| Fuel And Lubricants                                 | 25,000           | 25,000           | 25,000                                   |   |
| Materials And Supplies                              | 25,000           | 26,347           | 26,346                                   | 1   |
| Repairs And Maintenance Equipment                   | 3,500            | 2,287            | 2,286                                    | 1   |
| Repairs And Maintenance Vehicle                     | 4,200            | 4,123            | 4,123                                    |   |
| <b>Total District Attorney</b>                      | <b>5,542,264</b> | <b>5,473,852</b> | <b>5,366,087</b>                         | <b>107,765</b>  |
| <b>County Attorney</b>                              |                  |                  |  |   |
| Wages And Fringe Benefits                           | 2,605,238        | 2,530,238        | 2,377,145                                | 153,093   |
| Administrative Travel                               | 100              | 100              |  | 100   |
| Postage   | 2,500            | 2,443            | 1,645                                    | 798   |
| Dues And Memberships                                | 6,500            | 6,500            | 4,358                                    | 2,142   |
| Books And Subscriptions                             | 7,000            | 5,647            | 4,637                                    | 1,010   |
| Training And Education                              | 22,000           | 28,500           | 27,557                                   | 943   |
| Equipment Rental                                    | 1,000            | 1,189            | 1,188                                    | 1   |
| Professional Services                               | 7,500            | 7,500            | 750                                      | 6,750   |
| Fuel And Lubricants                                 | 8,500            | 9,757            | 9,757                                    |   |
| Materials And Supplies                              | 28,000           | 18,800           | 15,097                                   | 3,703   |
| Repairs And Maintenance Equipment                   | 5,700            | 5,700            | 2,706                                    | 2,994   |
| Repairs And Maintenance Vehicle                     | 3,700            | 5,200            | 4,425                                    | 775   |
| <b>Total County Attorney</b>                        | <b>2,697,738</b> | <b>2,621,574</b> | <b>2,449,265</b>                         | <b>172,309</b>  |

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2013**

|  | Budgeted Amounts |                  | Actual<br>Amounts,<br>Budgetary<br>Basis | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|--|------------------|------------------|--|---|
|  | Original         | Final            |  |   |
| <b>JUSTICE SYSTEM:</b>                   |                  |                  |  |   |
| <b>Public Defender</b>                   |                  |                  |  |   |
| Wages And Fringe Benefits                | 2,639,148        | 2,624,148        | 2,580,691                                | 43,457  |
| Administrative Travel                    | 2,000            |                  |  |   |
| Local Mileage                            | 1,000            | 930              | 929                                      | 1   |
| Postage                                  | 600              | 628              | 626                                      | 2   |
| Dues And Memberships                     | 6,000            | 5,242            | 5,242                                    |   |
| Books And Subscriptions                  | 7,500            | 11,011           | 10,920                                   | 91  |
| Training And Education                   | 21,000           | 16,911           | 16,911                                   |   |
| Equipment Rental                         | 6,000            | 10,224           | 10,177                                   | 47  |
| Transcripts                              | 500              | 1,299            | 1,298                                    | 1   |
| Professional Services                    | 4,500            | 423              | 422                                      | 1   |
| Witness Expenditures                     | 200              | 140              | 127                                      | 13  |
| Fuel And Lubricants                      | 2,000            | 1,467            | 1,466                                    | 1   |
| Materials And Supplies                   | 16,000           | 18,586           | 18,006                                   | 580   |
| Repairs And Maintenance Equipment        | 3,560            | 2,731            | 2,730                                    | 1   |
| Repairs And Maintenance Vehicle          | 2,000            | 1,512            | 1,227                                    | 285   |
| <b>Total Public Defender</b>             | <u>2,712,008</u> | <u>2,695,252</u> | <u>2,650,772</u>                         | <u>44,480</u>   |
| <b>District Clerk</b>                    |                  |                  |  |   |
| Wages And Fringe Benefits                | 2,003,475        | 1,973,475        | 1,924,326                                | 49,149  |
| Administrative Travel                    | 5,000            | 5,000            | 4,640                                    | 360   |
| Local Mileage                            | 650              | 650              | 647                                      | 3   |
| Postage                                  | 35,000           | 35,000           | 34,747                                   | 253   |
| Dues And Memberships                     | 250              | 250              | 210                                      | 40  |
| Books And Subscriptions                  | 550              | 550              | 276                                      | 274   |
| Training And Education                   | 3,500            | 3,500            | 3,470                                    | 30  |
| Equipment Rental                         | 6,000            | 6,000            | 5,818                                    | 182   |
| Materials And Supplies                   | 35,000           | 35,000           | 33,722                                   | 1,278   |
| Repairs And Maintenance Equipment        | 3,000            | 3,000            | 2,831                                    | 169   |
| <b>Total District Clerk</b>              | <u>2,092,425</u> | <u>2,062,425</u> | <u>2,010,687</u>                         | <u>51,738</u>   |
| <b>District Clerk Central Jury</b>       |                  |                  |  |   |
| Wages And Fringe Benefits                | 169,510          | 159,510          | 152,179                                  | 7,331   |
| Administrative Travel                    | 4,000            | 3,909            | 3,338                                    | 571   |
| Postage                                  | 26,000           | 26,000           | 25,524                                   | 476   |
| Equipment Rental                         | 100              | 100              |  | 100   |
| Materials And Supplies                   | 15,000           | 15,000           | 13,397                                   | 1,603   |
| Repairs And Maintenance Equipment        | 2,500            | 2,500            | 1,190                                    | 1,310   |
| Central Jury Petit Juror                 | 70,000           | 70,000           | 60,000                                   | 10,000  |
| Jurors - Other Expenses                  | 30,000           | 12,093           | 6,137                                    | 5,956   |
| Jurors - 49th                            |                  | 3,932            | 3,932                                    |   |
| Jurors - 111th                           |                  | 5,076            | 5,075                                    | 1   |
| Jurors - 341st                           |                  | 2,556            | 2,556                                    |   |
| Jurors - 406th                           |                  | 1,862            | 1,862                                    |   |
| Jurors - CCL1                            |                  | 1,754            | 1,753                                    | 1   |
| Jurors - CCL2                            |                  | 2,818            | 2,818                                    |   |
| <b>Total District Clerk Central Jury</b> | <u>317,110</u>   | <u>307,110</u>   | <u>279,761</u>                           | <u>27,349</u>   |
| <b>County Clerk</b>                      |                  |                  |  |   |
| Wages And Fringe Benefits                | 968,997          | 928,997          | 885,377                                  | 43,620  |
| Administrative Travel                    | 1,100            | 1,100            | 1,100                                    |   |
| Postage                                  | 6,400            | 6,400            | 6,383                                    | 17  |
| Dues And Memberships                     | 200              | 200              | 110                                      | 90  |
| Books And Subscriptions                  | 100              | 100              |  | 100   |
| Training And Education                   | 4,700            | 4,700            | 4,675                                    | 25  |
| Equipment Rental                         | 6,100            | 5,673            | 4,470                                    | 1,203   |
| Fuel And Lubricants                      | 900              | 900              | 554                                      | 346   |

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2013**

|                                   | Budgeted Amounts |                | Actual<br>Amounts,<br>Budgetary<br>Basis | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|-----------------------------------|------------------|----------------|--|---|
|                                   | Original         | Final          |  |   |
| <b>JUSTICE SYSTEM:</b>            |                  |                |  |   |
| <b>County Clerk - Continued</b>   |                  |                |  |   |
| Materials And Supplies            | 22,300           | 22,300         | 21,592                                   | 708   |
| Minor Apparatus And Tools         | 5,000            | 6,081          | 6,080                                    | 1   |
| Repairs And Maintenance Equipment | 5,000            | 4,346          | 4,091                                    | 255   |
| Repairs And Maintenance Vehicle   | 900              | 900            | 322                                      | 578   |
| <b>Total County Clerk</b>         | <b>1,021,697</b> | <b>981,697</b> | <b>934,754</b>                           | <b>46,943</b>   |
| <b>Law Library</b>                |                  |                |  |   |
| Wages And Fringe Benefits         | 114,501          | 117,501        | 116,545                                  | 956   |
| Administrative Travel             | 1,000            |                |  |   |
| Books And Subscriptions           | 50,000           | 55,588         | 55,587                                   | 1   |
| Training And Education            | 1,000            |                |  |   |
| Materials And Supplies            | 3,000            | 2,997          | 2,997                                    |   |
| Repairs And Maintenance Equipment | 2,000            | 1,868          | 1,868                                    |   |
| <b>Total Law Library</b>          | <b>171,501</b>   | <b>177,954</b> | <b>176,997</b>                           | <b>957</b>  |
| <b>Bail Bond Board</b>            |                  |                |  |   |
| Wages And Fringe Benefits         | 45,411           | 45,411         | 45,343                                   | 68  |
| Materials And Supplies            | 350              | 352            | 352                                      |   |
| Repairs And Maintenance Equipment | 500              | 498            | 295                                      | 203   |
| <b>Total Bail Bond Board</b>      | <b>46,261</b>    | <b>46,261</b>  | <b>45,990</b>                            | <b>271</b>  |
| <b>Pre-Trial Services</b>         |                  |                |  |   |
| Wages And Fringe Benefits         | 419,086          | 409,086        | 401,802                                  | 7,284   |
| Local Mileage                     | 1,000            | 1,000          | 214                                      | 786   |
| Cell Phones                       | 1,800            | 1,838          | 1,837                                    | 1   |
| Postage                           | 200              | 200            | 155                                      | 45  |
| Training And Education            | 8,900            | 3,100          | 3,059                                    | 41  |
| Equipment Rental                  | 2,300            | 2,300          | 1,980                                    | 320   |
| Professional Services             | 16,000           | 15,082         | 2,241                                    | 12,841  |
| Materials And Supplies            | 7,400            | 13,200         | 12,063                                   | 1,137   |
| Repairs And Maintenance Equipment | 1,700            | 1,700          | 829                                      | 871   |
| <b>Total Pre-Trial Services</b>   | <b>458,386</b>   | <b>447,506</b> | <b>424,180</b>                           | <b>23,326</b>   |
| <b>Juvenile Probation</b>         |                  |                |  |   |
| Wages And Fringe Benefits         | 3,271,082        | 3,131,082      | 2,959,143                                | 171,939   |
| Car Allowance                     | 2,400            | 2,400          | 2,400                                    |   |
| Transportation Juvenile           | 1,000            | 1,000          | 610                                      | 390   |
| Office Supplies                   | 8,500            | 8,285          | 6,940                                    | 1,345   |
| Telephone                         | 40,000           | 32,562         | 26,294                                   | 6,268   |
| Postage                           | 1,500            | 1,500          | 979                                      | 521   |
| Training And Education            | 5,500            | 5,500          | 4,172                                    | 1,328   |
| Equipment Rental                  | 5,600            | 5,600          | 3,161                                    | 2,439   |
| Professional Services             | 54,600           | 48,295         | 45,544                                   | 2,751   |
| Contract Services                 | 56,500           | 7,905          |  | 7,905   |
| Bonds And Insurance               | 350              | 350            | 350                                      |   |
| Utilities                         | 110,000          | 115,559        | 115,551                                  | 8   |
| Uniforms                          | 3,000            | 3,000          | 1,995                                    | 1,005   |
| Fuel And Lubricants               | 12,500           | 12,500         | 12,116                                   | 384   |
| Materials And Supplies            | 13,500           | 14,890         | 14,889                                   | 1   |
| Groceries                         | 50,000           | 51,134         | 51,133                                   | 1   |
| Medicines                         | 5,000            | 5,000          | 4,519                                    | 481   |
| Laundry and Linen                 | 1,500            | 1,500          | 275                                      | 1,225   |
| Minor Apparatus And Tools         | 2,500            | 2,500          | 2,436                                    | 64  |
| Repairs And Maintenance Building  | 20,000           | 21,837         | 19,604                                   | 2,233   |
| Repairs And Maintenance Equipment | 21,500           | 21,500         | 18,042                                   | 3,458   |
| Repairs And Maintenance Vehicle   | 6,500            | 6,500          | 3,267                                    | 3,233   |
| Janitorial Supplies               | 7,500            | 7,500          | 4,182                                    | 3,318   |

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2013**

|  | Budgeted Amounts     |                   | Actual<br>Amounts,<br>Budgetary<br>Basis | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|--|----------------------|-------------------|--|---|
|  | Original             | Final             |  |   |
| <b>JUSTICE SYSTEM:</b>                                 |                      |                   |  |   |
| <b>Juvenile Probation - Continued</b>                  |                      |                   |  |   |
| Medical Services                                       | 10,000               | 10,000            | 8,249                                    | 1,751   |
| Capital Outlay   |                      | 52,633            | 52,633                                   |   |
| <b>Total Juvenile Probation</b>                        | <u>3,710,532</u>     | <u>3,570,532</u>  | <u>3,358,484</u>                         | <u>212,048</u>  |
| Justice System Expenditures                            | 28,202,478           | 27,475,111        | 26,250,898                               | 1,224,213   |
| Less Capital Outlay                                    |                      | 52,633            | 52,633                                   |   |
| <b>Total Current Justice System Expenditures</b>       | <u>\$ 28,202,478</u> | <u>27,422,478</u> | <u>26,198,265</u>                        | <u>1,224,213</u>  |
| <b>HEALTH AND HUMAN SERVICES:</b>                      |                      |                   |  |   |
| <b>Indigent Health Care</b>                            |                      |                   |  |   |
| Physician Services                                     | 300,000              | 169,636           | 169,635                                  | 1   |
| Prescription Drugs                                     | 40,000               | 30,665            | 30,664                                   | 1   |
| Hospital Inpatient Services                            | 950,000              | 673,754           | 645,285                                  | 28,469  |
| Hospital Outpatient Services                           | 700,000              | 700,000           | 554,282                                  | 145,718   |
| Laboratory/X-ray Services                              | 110,000              | 110,000           | 42,697                                   | 67,303  |
| <b>Total Indigent Health Care</b>                      | <u>2,100,000</u>     | <u>1,684,055</u>  | <u>1,442,563</u>                         | <u>241,492</u>  |
| <b>Indigent Health Care Assistance</b>                 |                      |                   |  |   |
| Wages And Fringe Benefits                              | 896,465              | 803,018           | 755,237                                  | 47,781  |
| Administrative Travel                                  | 8,000                | 8,000             | 6,905                                    | 1,095   |
| Cell Phones  | 1,300                | 1,300             | 1,203                                    | 97  |
| Postage  | 2,000                | 2,000             | 1,160                                    | 840   |
| Dues And Memberships                                   | 300                  | 300               | 142                                      | 158   |
| Books And Subscriptions                                | 1,000                | 1,000             |  | 1,000   |
| Professional Services                                  | 27,500               | 77,500            | 77,079                                   | 421   |
| Fuel And Lubricants                                    | 2,000                | 2,000             | 1,446                                    | 554   |
| Materials And Supplies                                 | 7,000                | 7,000             | 5,945                                    | 1,055   |
| Repairs And Maintenance Equipment                      | 1,500                | 1,500             | 1,403                                    | 97  |
| Repairs And Maintenance Vehicle                        | 500                  | 500               | 227                                      | 273   |
| Repairs And Maintenance Software                       | 32,000               | 32,000            | 31,224                                   | 776   |
| Janitorial Supplies                                    | 1,000                | 1,000             | 670                                      | 330   |
| Indigent Medical                                       | 1,200                | 1,200             | 932                                      | 268   |
| Indigent Burials                                       | 75,000               | 75,000            | 51,193                                   | 23,807  |
| Indigent Utilities                                     | 100                  | 100               |  | 100   |
| Indigent Rents   | 100                  | 100               |  | 100   |
| <b>Total Indigent Health Care Assistance</b>           | <u>1,056,965</u>     | <u>1,013,518</u>  | <u>934,766</u>                           | <u>78,752</u>   |
| <b>Child Welfare</b>                                   |                      |                   |  |   |
| Training and Education                                 | 200                  |                   |  |   |
| Professional Services                                  | 1,000                | 60                |  | 60  |
| Foster Care  | 400                  | 280               | 250                                      | 30  |
| Clothing Allowance                                     | 26,000               | 28,677            | 28,650                                   | 27  |
| Materials And Supplies                                 | 1,000                | 200               | 109                                      | 91  |
| Medical/Dental Exams                                   | 400                  | 93                |  | 93  |
| Awareness  | 4,000                | 3,690             | 3,690                                    |   |
| <b>Total Child Welfare</b>                             | <u>33,000</u>        | <u>33,000</u>     | <u>32,699</u>                            | <u>301</u>  |
| <b>General Operations-Health &amp; Welfare</b>         |                      |                   |  |   |
| City Health Contract                                   | 250,000              | 250,000           | 250,000                                  |   |
| Animal Protective Society                              | 20,000               | 20,000            | 20,000                                   |   |
| R B Cowl   | 80,000               | 80,000            | 80,000                                   |   |
| Animal Damage Control                                  | 28,800               | 31,500            | 31,500                                   |   |
| 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                                  |   |
| <b>Total General Operations - Health &amp; Welfare</b> | <u>1,247,800</u>     | <u>1,250,500</u>  | <u>1,250,500</u>                         |   |

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2013**

|   | Budgeted Amounts    |                  | Actual<br>Amounts,<br>Budgetary<br>Basis | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|---|---------------------|------------------|--|---|
|   | Original            | Final            |  |   |
| <b>HEALTH AND HUMAN SERVICES:</b>   |                     |                  |  |   |
| <b>Veteran's Service Office</b>   |                     |                  |  |   |
| Wages And Fringe Benefits   | 159,062             | 159,062          | 148,677                                  | 10,385  |
| Administrative Travel   | 4,000               | 3,800            | 2,788                                    | 1,012   |
| Postage   | 600                 | 600              | 465                                      | 135   |
| Dues And Memberships  | 100                 |                  |  |   |
| Training And Education  | 400                 |                  |  |   |
| Equipment Rental  | 1,800               | 2,050            | 1,864                                    | 186   |
| Materials And Supplies  | 3,100               | 3,350            | 3,272                                    | 78  |
| Minor Apparatus And Tools   | 100                 |                  |  |   |
| Repairs And Maintenance Equipment   | 800                 | 1,100            | 982                                      | 118   |
| Laredo Veteran Assistance   | 75,000              | 75,000           | 51,900                                   | 23,100  |
| Veteran Cementary Markers   | 4,000               | 4,000            |  | 4,000   |
| <b>Total Veteran's Service Office</b>                                       | <u>248,962</u>      | <u>248,962</u>   | <u>209,948</u>                           | <u>39,014</u>   |
| Health And Human Services Expenditures                                      | 4,686,727           | 4,230,035        | 3,870,476                                | 359,559   |
| Less Capital Outlay   |                     |                  |  |   |
| <b>Total Current Health And Human Services Expenditures</b>                 | <u>\$ 4,686,727</u> | <u>4,230,035</u> | <u>3,870,476</u>                         | <u>359,559</u>  |
| <b>INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:</b>                           |                     |                  |  |   |
| <b>Extension Agent</b>  |                     |                  |  |   |
| Wages And Fringe Benefits   | 160,467             | 160,467          | 150,050                                  | 10,417  |
| Administrative Travel   | 13,500              | 13,500           | 10,765                                   | 2,735   |
| Local Mileage   | 5,000               | 5,000            | 3,364                                    | 1,636   |
| Postage   | 500                 | 500              | 250                                      | 250   |
| Dues And Memberships  | 600                 | 600              | 595                                      | 5   |
| Books And Subscriptions   | 700                 | 700              | 638                                      | 62  |
| Equipment Rental  | 4,500               | 4,500            | 3,985                                    | 515   |
| Materials And Supplies  | 3,000               | 3,000            | 1,779                                    | 1,221   |
| Minor Apparatus And Tools   | 2,000               | 2,000            | 950                                      | 1,050   |
| Repairs And Maintenance Equipment   | 500                 | 500              | 180                                      | 320   |
| <b>Total Extension Agent</b>  | <u>190,767</u>      | <u>190,767</u>   | <u>172,556</u>                           | <u>18,211</u>   |
| Infrastructure And Environmental Services Expenditures                      | 190,767             | 190,767          | 172,556                                  | 18,211  |
| Less Capital Outlay   |                     |                  |  |   |
| <b>Total Current Infrastructure And Environmental Services Expenditures</b> | <u>\$ 190,767</u>   | <u>190,767</u>   | <u>172,556</u>                           | <u>18,211</u>   |
| <b>CORRECTIONS AND REHABILITATION:</b>                                      |                     |                  |  |   |
| <b>Jail Bargaining Unit</b>   |                     |                  |  |   |
| Wages And Fringe Benefits   | 11,868,806          | 11,735,487       | 11,381,961                               | 353,526   |
| Administrative Travel   | 15,000              | 2,504            | 2,504                                    |   |
| Special Travel  | 65,000              | 64,768           | 64,692                                   | 76  |
| Office Supplies   | 25,000              | 25,000           | 24,817                                   | 183   |
| Postage   | 1,000               | 1,000            | 592                                      | 408   |
| Advertising   | 500                 | 500              |  | 500   |
| Dues And Memberships  | 500                 | 500              | 100                                      | 400   |
| Books And Subscriptions   | 500                 | 500              |  | 500   |
| Training And Education  | 15,000              | 5,295            | 2,307                                    | 2,988   |
| Equipment Rental  | 14,000              | 16,439           | 16,439                                   |   |
| Professional Services   | 78,000              | 81,262           | 80,710                                   | 552   |
| Employee Drug/Alcohol/Physical Testing                                      | 3,000               | 3,000            | 2,915                                    | 85  |
| Contract Services - Dimmit County   | 25,000              |                  |  |   |
| Contract Services - Zapata County   | 350,000             | 194,571          | 189,880                                  | 4,691   |
| Contract Services - Jim Hogg  |                     | 15,873           | 15,873                                   |   |
| Utilities   | 332,000             | 386,963          | 365,479                                  | 21,484  |
| Uniforms  | 135,000             | 112,514          | 94,513                                   | 18,001  |
| Fuel And Lubricants   | 4,000               | 4,000            | 1,905                                    | 2,095   |

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2013**

|  | Budgeted Amounts     |                   | Actual<br>Amounts,<br>Budgetary<br>Basis | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|--|----------------------|-------------------|--|---|
|  | Original             | Final             |  |   |
| <b>CORRECTIONS AND REHABILITATION:</b>                           |                      |                   |  |   |
| <b>Jail Bargaining Unit - Continued</b>                          |                      |                   |  |   |
| Materials And Supplies   | 45,000               | 44,556            | 32,917                                   | 11,639  |
| Minor Apparatus And Tools  | 20,000               | 20,478            | 19,263                                   | 1,215   |
| Repairs And Maintenance Building                                 | 75,000               | 86,281            | 81,768                                   | 4,513   |
| Repairs And Maintenance Equipment                                | 45,000               | 45,000            | 34,942                                   | 10,058  |
| Repairs And Maintenance Software                                 | 20,000               | 20,000            | 19,504                                   | 496   |
| <b>Total Jail Bargaining Unit</b>                                | <u>13,137,306</u>    | <u>12,866,491</u> | <u>12,433,081</u>                        | <u>433,410</u>  |
| <b>Jail Non Bargaining Unit</b>                                  |                      |                   |  |   |
| Wages And Fringe Benefits  | 1,545,909            | 1,482,903         | 1,441,001                                | 41,902  |
| <b>Total Jail Non Bargaining Unit</b>                            | <u>1,545,909</u>     | <u>1,482,903</u>  | <u>1,441,001</u>                         | <u>41,902</u>   |
| <b>Basic Supervision</b>   |                      |                   |  |   |
| Wages And Fringe Benefits  | 50,027               | 50,027            | 47,581                                   | 2,446   |
| Materials And Supplies   | 5,000                | 5,000             | 4,996                                    | 4   |
| <b>Total Basic Supervision</b>                                   | <u>55,027</u>        | <u>55,027</u>     | <u>52,577</u>                            | <u>2,450</u>  |
| <b>Jail Purchasing</b>   |                      |                   |  |   |
| Professional Services  | 170,000              | 170,000           | 166,818                                  | 3,182   |
| Uniforms   | 3,000                | 3,000             |  | 3,000   |
| Materials And Supplies   | 160,000              | 156,777           | 153,076                                  | 3,701   |
| Groceries  | 875,000              | 993,422           | 993,422                                  |   |
| Medicines  | 160,000              | 119,801           | 75,692                                   | 44,109  |
| Minor Apparatus And Tools  | 5,000                | 5,000             | 1,771                                    | 3,229   |
| Janitorial Supplies  | 44,000               | 44,000            | 30,157                                   | 13,843  |
| Medical Services   | 220,000              | 141,000           | 86,561                                   | 54,439  |
| <b>Total Jail Purchasing</b>                                     | <u>1,637,000</u>     | <u>1,633,000</u>  | <u>1,507,497</u>                         | <u>125,503</u>  |
| Corrections And Rehabilitation Expenditures                      | 16,375,242           | 16,037,421        | 15,434,156                               | 603,265   |
| Less Capital Outlay  |                      |                   |  |   |
| <b>Total Current Corrections And Rehabilitation Expenditures</b> | <u>\$ 16,375,242</u> | <u>16,037,421</u> | <u>15,434,156</u>                        | <u>603,265</u>  |
| <b>COMMUNITY AND ECONOMIC DEVELOPMENT:</b>                       |                      |                   |  |   |
| <b>Economic Development</b>                                      |                      |                   |  |   |
| Wages And Fringe Benefits  | 351,227              | 346,227           | 312,312                                  | 33,915  |
| Administrative Travel  | 10,000               | 9,735             | 8,727                                    | 1,008   |
| Local Mileage  | 200                  | 465               | 464                                      | 1   |
| Postage  | 500                  | 500               | 379                                      | 121   |
| Fuel And Lubricants  | 1,000                | 1,000             | 916                                      | 84  |
| Materials And Supplies   | 1,500                | 1,500             | 1,441                                    | 59  |
| Repairs And Maintenance Equipment                                | 900                  | 900               | 722                                      | 178   |
| Repairs And Maintenance Vehicles                                 | 500                  | 500               | 270                                      | 230   |
| <b>Total Economic Development</b>                                | <u>365,827</u>       | <u>360,827</u>    | <u>325,231</u>                           | <u>35,596</u>   |
| <b>Ernesto J. Salinas Community Center</b>                       |                      |                   |  |   |
| Wages And Fringe Benefits  | 185,656              | 185,656           | 182,020                                  | 3,636   |
| Administrative Travel  | 950                  |                   |  |   |
| Car Allowance  | 1,200                | 1,200             | 1,100                                    | 100   |
| Books And Subscriptions  | 800                  |                   |  |   |
| Utilities  | 40,000               | 40,000            | 37,759                                   | 2,241   |
| Fuel And Lubricants  | 3,000                | 3,000             | 1,952                                    | 1,048   |
| Materials And Supplies   | 2,500                | 4,350             | 4,092                                    | 258   |
| Goods For Public Events  | 2,000                | 3,000             | 2,554                                    | 446   |
| Repairs And Maintenance Building                                 | 3,000                | 3,000             | 2,317                                    | 683   |
| Repairs And Maintenance Equipment                                | 1,000                |                   |  |   |
| Repairs And Maintenance Vehicles                                 | 1,500                | 1,500             | 1,048                                    | 452   |
| Janitorial Supplies  | 1,000                | 900               | 767                                      | 133   |
| <b>Total Ernesto J. Salinas Community Center</b>                 | <u>242,606</u>       | <u>242,606</u>    | <u>233,609</u>                           | <u>8,997</u>  |

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2013**

|  | Budgeted Amounts |                | Actual<br>Amounts,<br>Budgetary<br>Basis | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|--|------------------|----------------|--|---|
|  | Original         | Final          |  |   |
| <b>COMMUNITY AND ECONOMIC DEVELOPMENT:</b> |                  |                |  |   |
| <b>Bruni Community Center</b>              |                  |                |  |   |
| Wages And Fringe Benefits                  | 132,880          | 132,880        | 130,750                                  | 2,130   |
| Administrative Travel                      | 900              |                |  |   |
| Car Allowance                              | 1,200            | 1,200          | 1,200                                    |   |
| Utilities                                  | 17,500           | 19,604         | 19,604                                   |   |
| Fuel And Lubricants                        | 2,500            | 1,542          | 1,542                                    |   |
| Materials And Supplies                     | 1,500            | 3,750          | 3,749                                    | 1   |
| Goods For Public Events                    | 2,000            | 1,980          | 1,980                                    |   |
| Repairs And Maintenance Building           | 1,000            | 780            | 674                                      | 106   |
| Repairs And Maintenance Equipment          | 1,000            |                |  |   |
| Repairs And Maintenance Vehicles           | 500              | 373            | 373                                      |   |
| Janitorial Supplies                        | 500              | 384            | 383                                      | 1   |
| <b>Total Bruni Community Center</b>        | <b>161,480</b>   | <b>162,493</b> | <b>160,255</b>                           | <b>2,238</b>  |
| <b>El Cenizo Community Center</b>          |                  |                |  |   |
| Wages And Fringe Benefits                  | 171,039          | 171,039        | 170,710                                  | 329   |
| Administrative Travel                      | 500              |                |  |   |
| Car Allowance                              | 1,200            | 1,200          | 1,200                                    |   |
| Cell Phones                                | 1,000            | 1,080          | 1,041                                    | 39  |
| Utilities                                  | 16,500           | 16,422         | 14,460                                   | 1,962   |
| Fuel And Lubricants                        | 3,000            | 1,900          | 1,867                                    | 33  |
| Materials And Supplies                     | 3,500            | 3,700          | 3,362                                    | 338   |
| Goods For Public Events                    | 1,500            | 2,100          | 2,080                                    | 20  |
| Repairs And Maintenance Building           | 3,000            | 3,337          | 2,921                                    | 416   |
| Repairs And Maintenance Equipment          | 500              | 500            | 379                                      | 121   |
| Repairs And Maintenance Vehicles           | 1,000            | 1,300          | 1,177                                    | 123   |
| Janitorial Supplies                        | 1,000            | 1,161          | 1,157                                    | 4   |
| <b>Total El Cenizo Community Center</b>    | <b>203,739</b>   | <b>203,739</b> | <b>200,354</b>                           | <b>3,385</b>  |
| <b>Larga Vista Center</b>                  |                  |                |  |   |
| Wages And Fringe Benefits                  | 174,992          | 174,992        | 174,600                                  | 392   |
| Administrative Travel                      | 800              |                |  |   |
| Car Allowance                              | 1,200            | 1,200          | 1,200                                    |   |
| Cell Phones                                | 1,000            | 565            | 563                                      | 2   |
| Utilities                                  | 20,000           | 20,688         | 19,886                                   | 802   |
| Fuel And Lubricants                        | 3,000            | 3,325          | 3,325                                    |   |
| Materials And Supplies                     | 1,500            | 1,612          | 1,611                                    | 1   |
| Goods For Public Events                    | 2,000            | 2,034          | 2,025                                    | 9   |
| Repairs And Maintenance Building           | 2,000            | 3,936          | 3,532                                    | 404   |
| Repairs And Maintenance Equipment          | 700              | 74             | 73                                       | 1   |
| Repairs And Maintenance Vehicles           | 500              | 1,162          | 1,162                                    |   |
| Janitorial Supplies                        | 500              | 458            | 457                                      | 1   |
| <b>Total Larga Vista Center</b>            | <b>208,192</b>   | <b>210,046</b> | <b>208,434</b>                           | <b>1,612</b>  |
| <b>Rio Bravo Community Center</b>          |                  |                |  |   |
| Wages And Fringe Benefits                  | 168,407          | 168,407        | 166,291                                  | 2,116   |
| Administrative Travel                      | 900              |                |  |   |
| Car Allowance                              | 1,200            | 1,200          | 1,200                                    |   |
| Utilities                                  | 22,000           | 22,000         | 16,923                                   | 5,077   |
| Fuel And Lubricants                        | 200              | 200            |  | 200   |
| Materials And Supplies                     | 2,000            | 2,000          | 1,884                                    | 116   |
| Goods For Public Events                    | 1,500            | 1,900          | 1,783                                    | 117   |
| Repairs And Maintenance Building           | 1,500            | 1,600          | 1,221                                    | 379   |
| Repairs And Maintenance Equipment          | 200              |                |  |   |
| Repairs And Maintenance Vehicles           | 2,000            | 2,600          | 2,599                                    | 1   |
| Janitorial Supplies                        | 1,000            | 1,000          | 976                                      | 24  |
| <b>Total Rio Bravo Community Center</b>    | <b>200,907</b>   | <b>200,907</b> | <b>192,877</b>                           | <b>8,030</b>  |

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2013**

|  | Budgeted Amounts |                | Actual<br>Amounts,<br>Budgetary<br>Basis | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|--|------------------|----------------|--|---|
|  | Original         | Final          |  |   |
| <b>COMMUNITY AND ECONOMIC DEVELOPMENT:</b>         |                  |                |  |   |
| <b>Fred and Anita Bruni Community Center</b>       |                  |                |  |   |
| Wages And Fringe Benefits                          | 269,067          | 269,067        | 259,223                                  | 9,844   |
| Administrative Travel                              | 1,000            |                |  |   |
| Car Allowance                                      | 1,200            | 1,200          | 1,200                                    |   |
| Utilities  | 13,500           | 15,031         | 14,817                                   | 214   |
| Fuel And Lubricants                                | 1,600            | 400            | 400                                      |   |
| Materials And Supplies                             | 2,300            | 3,910          | 3,909                                    | 1   |
| Goods For Public Events                            | 1,500            | 2,000          | 1,948                                    | 52  |
| Repairs And Maintenance Building                   | 2,000            | 1,571          | 1,450                                    | 121   |
| Repairs And Maintenance Equipment                  | 2,000            | 1,602          | 1,596                                    | 6   |
| Repairs And Maintenance Vehicles                   | 1,000            | 386            | 333                                      | 53  |
| Janitorial Supplies                                | 1,000            | 1,000          | 755                                      | 245   |
| <b>Total Fred and Anita Bruni Community Center</b> | <b>296,167</b>   | <b>296,167</b> | <b>285,631</b>                           | <b>10,536</b>   |
| <b>Fernando A. Salinas Community Center</b>        |                  |                |  |   |
| Wages And Fringe Benefits                          | 230,314          | 195,314        | 167,371                                  | 27,943  |
| Administrative Travel                              | 1,400            | 1,347          |  | 1,347   |
| Car Allowance                                      | 1,200            | 1,200          | 1,200                                    |   |
| Cell Phones  | 650              | 650            | 607                                      | 43  |
| Utilities  | 15,000           | 15,000         | 1,051                                    | 13,949  |
| Fuel And Lubricants                                | 2,000            | 2,000          | 1,781                                    | 219   |
| Materials And Supplies                             | 3,000            | 3,053          | 3,052                                    | 1   |
| Goods For Public Events                            | 2,000            | 2,000          | 1,316                                    | 684   |
| Repairs And Maintenance Building                   | 100              | 100            | 17                                       | 83  |
| Repairs And Maintenance Equipment                  | 500              | 500            | 435                                      | 65  |
| Repairs And Maintenance Vehicles                   | 500              | 500            | 491                                      | 9   |
| Janitorial Supplies                                | 1,000            | 1,000          | 449                                      | 551   |
| <b>Total Fernando A. Salinas Community Center</b>  | <b>257,664</b>   | <b>222,664</b> | <b>177,770</b>                           | <b>44,894</b>   |
| <b>Santa Teresita Community Center</b>             |                  |                |  |   |
| Wages And Fringe Benefits                          | 171,958          | 171,958        | 159,921                                  | 12,037  |
| Administrative Travel                              | 1,400            |                |  |   |
| Car Allowance                                      | 1,200            | 900            | 900                                      |   |
| Cell Phones  | 500              |                |  |   |
| Utilities  | 7,500            | 7,179          | 5,270                                    | 1,909   |
| Fuel And Lubricants                                | 2,800            | 2,540          | 2,510                                    | 30  |
| Materials And Supplies                             | 3,500            | 3,500          | 2,957                                    | 543   |
| Goods For Public Events                            | 2,000            | 2,000          | 1,727                                    | 273   |
| Repairs And Maintenance Building                   | 2,000            | 2,066          | 1,764                                    | 302   |
| Repairs And Maintenance Equipment                  | 1,000            | 1,000          |  | 1,000   |
| Repairs And Maintenance Vehicles                   | 1,000            | 1,000          | 669                                      | 331   |
| Janitorial Supplies                                | 1,000            | 914            | 765                                      | 149   |
| <b>Total Santa Teresita Community Center</b>       | <b>195,858</b>   | <b>193,057</b> | <b>176,483</b>                           | <b>16,574</b>   |
| <b>Rio Bravo Activity Center</b>                   |                  |                |  |   |
| Wages And Fringe Benefits                          | 135,549          | 102,506        | 92,652                                   | 9,854   |
| Administrative Travel                              | 500              |                |  |   |
| Car Allowance                                      | 1,200            | 800            | 800                                      |   |
| Utilities  | 8,500            | 9,224          | 7,460                                    | 1,764   |
| Materials And Supplies                             | 1,000            | 1,468          | 1,468                                    |   |
| Goods For Public Events                            | 1,000            | 958            | 958                                      |   |
| Repairs And Maintenance Building                   | 1,000            | 969            | 968                                      |   |

Continued 1

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2013**

|  | Budgeted Amounts     |                   | Actual<br>Amounts,<br>Budgetary<br>Basis | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|--|----------------------|-------------------|--|---|
|  | Original             | Final             |  |   |
| <b>COMMUNITY AND ECONOMIC DEVELOPMENT:</b>                           |                      |                   |  |   |
| <b>Rio Bravo Activity Center - Continued</b>                         |                      |                   |  |   |
| Repairs And Maintenance Equipment                                    | 500                  |                   |  |   |
| Janitorial Supplies  | 600                  | 581               | 577                                      | 4   |
| <b>Total Rio Bravo Activity Center</b>                               | <b>149,849</b>       | <b>116,506</b>    | <b>104,883</b>                           | <b>11,623</b>   |
| <b>La Presa Community Center</b>                                     |                      |                   |  |   |
| Wages And Fringe Benefits  | 137,565              | 137,565           | 129,634                                  | 7,931   |
| Administrative Travel  | 500                  |                   |  |   |
| Car Allowance  | 1,200                | 1,200             | 1,200                                    |   |
| Utilities  | 11,000               | 11,804            | 9,727                                    | 2,077   |
| Fuel And Lubricants  | 2,500                | 2,567             | 2,567                                    |   |
| Materials And Supplies   | 2,000                | 2,450             | 2,440                                    | 10  |
| Goods For Public Events  | 1,000                | 1,231             | 1,227                                    | 4   |
| Repairs And Maintenance Building                                     | 1,500                | 1,210             | 1,210                                    |   |
| Repairs And Maintenance Equipment                                    | 1,000                | 292               | 290                                      | 2   |
| Repairs And Maintenance Vehicles                                     | 500                  | 500               | 499                                      | 1   |
| Janitorial Supplies  | 1,000                | 946               | 946                                      |   |
| <b>Total La Presa Community Center</b>                               | <b>159,765</b>       | <b>159,765</b>    | <b>149,740</b>                           | <b>10,025</b>   |
| <b>Parks And Grounds</b>   |                      |                   |  |   |
| Wages And Fringe Benefits  | 310,497              | 300,497           | 287,181                                  | 13,316  |
| Cell Phones  | 1,000                | 1,000             |  | 1,000   |
| Equipment Rental   | 600                  | 600               | 421                                      | 179   |
| Uniforms   | 3,000                | 3,000             | 2,172                                    | 828   |
| Fuel And Lubricants  | 9,000                | 9,116             | 9,116                                    |   |
| Materials And Supplies   | 3,800                | 3,684             | 2,918                                    | 766   |
| Repairs And Maintenance Equipment                                    | 2,600                | 2,600             | 624                                      | 1,976   |
| Repairs And Maintenance Vehicles                                     | 3,000                | 3,000             | 2,053                                    | 947   |
| Landfill Fees  | 1,000                | 1,000             | 158                                      | 842   |
| <b>Total Parks And Grounds</b>                                       | <b>334,497</b>       | <b>324,497</b>    | <b>304,643</b>                           | <b>19,854</b>   |
| Community And Economic Development Expenditures                      | 2,776,551            | 2,693,274         | 2,519,910                                | 173,364   |
| Less Capital Outlay  |                      |                   |  |   |
| <b>Total Current Community And Economic Development Expenditures</b> | <b>\$ 2,776,551</b>  | <b>2,693,274</b>  | <b>2,519,910</b>                         | <b>173,364</b>  |
| Add Capital Outlay-All Departments                                   |                      | 52,633            | 52,633                                   |   |
| <b>TOTAL GENERAL FUND EXPENDITURES</b>                               | <b>\$ 84,498,385</b> | <b>82,699,385</b> | <b>79,121,389</b>                        | <b>3,577,996</b>  |
|  |                      |                   |  | Concluded   |

Webb County, Texas  
Combining Balance Sheet - Nonmajor Governmental Funds - Summary  
September 30, 2013

|   | <u>Special Revenues</u> | <u>Capital Projects</u> | <u>Debt Service</u> | <u>Total-Nonmajor<br/>Governmental Funds</u> |
|---|-------------------------|-------------------------|---------------------|--|
| <b>ASSETS</b>                                       |                         |                         |                     |  |
| Cash and investments                                | 4,952,088               | 3,325,222               | 2,140,623           | 10,417,933                                   |
| Taxes receivable, net                               | 187,479                 | -                       | 981,167             | 1,168,646                                    |
| Due from other funds                                | 4,963,241               | 1,674,031               | 47,283              | 6,684,555                                    |
| Receivable from other governments                   | 2,925,215               | 234,060                 | -                   | 3,159,275                                    |
| Other receivables, net                              | 637,409                 | 597                     | 143                 | 638,149                                      |
| Inventories   | 14,846                  | -                       | -                   | 14,846                                       |
| Other assets  | 11,540                  | -                       | -                   | 11,540                                       |
| Total assets  | <u>13,691,818</u>       | <u>5,233,910</u>        | <u>3,169,216</u>    | <u>22,094,944</u>                            |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                         |                         |                     |  |
| Total deferred outflows of resources                | -                       | -                       | -                   | -  |
| Total assets and deferred outflows of resources     | <u>13,691,818</u>       | <u>5,233,910</u>        | <u>3,169,216</u>    | <u>22,094,944</u>                            |
| <b>LIABILITIES</b>                                  |                         |                         |                     |  |
| Accounts payable                                    | 1,050,676               | 348,505                 | 60,410              | 1,459,591                                    |
| Due to other funds                                  | 2,851,698               | 259,025                 | 126,768             | 3,237,491                                    |
| Payable to other governments                        | 4,565                   | -                       | -                   | 4,565  |
| Deferred revenue                                    | 642,698                 | -                       | -                   | 642,698                                      |
| Other accrued expenditures                          | 561,476                 | -                       | -                   | 561,476                                      |
| Other payables                                      | 71,602                  | 208,977                 | -                   | 280,579                                      |
| Total liabilities                                   | <u>5,182,715</u>        | <u>816,507</u>          | <u>187,178</u>      | <u>6,186,400</u>                             |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                         |                         |                     |  |
| Deferred tax revenues                               | 174,334                 | -                       | 937,965             | 1,112,299                                    |
| Total deferred inflows of resources                 | <u>174,334</u>          | <u>-</u>                | <u>937,965</u>      | <u>1,112,299</u>                             |
| Total liabilities and deferred inflows of resources | <u>5,357,049</u>        | <u>816,507</u>          | <u>1,125,143</u>    | <u>7,298,699</u>                             |
| <b>Fund balances:</b>                               |                         |                         |                     |  |
| <b>Nonspendable:</b>                                |                         |                         |                     |  |
| <b>Restricted:</b>                                  |                         |                         |                     |  |
| General government                                  | 1,500,967               | 259,616                 | -                   | 1,760,583                                    |
| Justice system                                      | 1,177,061               | 530,392                 | -                   | 1,707,453                                    |
| Health and human services                           | 1,945,980               | -                       | -                   | 1,945,980                                    |
| Infrastructure & environmental services             | 590,707                 | 349,736                 | -                   | 940,443                                      |
| Correctional and rehabilitation                     | 52,620                  | -                       | -                   | 52,620                                       |
| Community and economic development                  | -                       | 1,248,765               | -                   | 1,248,765                                    |
| Debt service  | -                       | -                       | 2,044,073           | 2,044,073                                    |
| Public safety                                       | 2,948,243               | 235,964                 | -                   | 3,184,207                                    |
| Other purposes                                      | 91,241                  | 126,793                 | -                   | 218,034                                      |
| <b>Committed:</b>                                   |                         |                         |                     |  |
| Infrastructure & environmental services             | -                       | 1,588,199               | -                   | 1,588,199                                    |
| Other purposes                                      | -                       | 139,248                 | -                   | 139,248                                      |
| <b>Assigned:</b>                                    |                         |                         |                     |  |
| Imprest and change funds                            | 27,950                  | -                       | -                   | 27,950                                       |
| <b>Unassigned:</b>                                  |                         |                         |                     |  |
|   | -                       | (61,310)                | -                   | (61,310)                                     |
| <b>Total fund balances</b>                          | <u>8,334,769</u>        | <u>4,417,403</u>        | <u>2,044,073</u>    | <u>14,796,245</u>                            |
| <b>Total liabilities and fund balances</b>          | <u>13,691,818</u>       | <u>5,233,910</u>        | <u>3,169,216</u>    | <u>22,094,944</u>                            |

Webb County, Texas  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds - Summary  
For the Year Ended September 30, 2013

|   | <u>Special Revenues</u> | <u>Capital Projects</u> | <u>Debt Service</u> | <u>Total-Nonmajor<br/>Governmental Funds</u> |
|---|-------------------------|-------------------------|---------------------|--|
| <b>REVENUES</b>                                   |                         |                         |                     |  |
| Property Taxes                                    | \$ 1,882,295            | \$ -                    | \$ 6,488,269        | \$ 8,370,564                                 |
| Sales and miscellaneous taxes                     | 602,264                 | -                       | -                   | 602,264                                      |
| Fees and fines                                    | 2,278,883               | -                       | -                   | 2,278,883                                    |
| Intergovernmental                                 | 27,687,775              | 1,192,641               | -                   | 28,880,416                                   |
| Charges for services                              | 3,868,334               | -                       | -                   | 3,868,334                                    |
| Investment earnings                               | 3,707                   | 11,066                  | 12,907              | 27,680                                       |
| Miscellaneous                                     | 618,520                 | 207,182                 | 5                   | 825,707                                      |
| Grant matching                                    | 3,535,506               | 10,005                  | -                   | 3,545,511                                    |
| Total revenues                                    | <u>40,477,284</u>       | <u>1,420,894</u>        | <u>6,501,181</u>    | <u>48,399,359</u>                            |
| <b>EXPENDITURES</b>                               |                         |                         |                     |  |
| Current:  |                         |                         |                     |  |
| General government                                | 734,623                 | 554,376                 | -                   | 1,288,999                                    |
| Public safety                                     | 5,964,392               | -                       | -                   | 5,964,392                                    |
| Justice system                                    | 3,750,363               | -                       | -                   | 3,750,363                                    |
| Health and human services                         | 17,179,128              | -                       | -                   | 17,179,128                                   |
| Infrastructure and environmental services         | 6,432,178               | 229,601                 | -                   | 6,661,779                                    |
| Corrections and rehabilitation                    | 381,945                 | -                       | -                   | 381,945                                      |
| Community and economic development                | 751,296                 | 7,789                   | -                   | 759,085                                      |
| Debt Service                                      |                         |                         |                     |  |
| Principal   | 55,690                  | -                       | 4,587,300           | 4,642,990                                    |
| Interest and other charges                        | 8,429                   | -                       | 2,241,414           | 2,249,843                                    |
| Bond issuance costs                               | -                       | -                       | 207,842             | 207,842                                      |
| Capital outlay                                    | 3,186,766               | 3,484,366               | -                   | 6,671,132                                    |
| Total Expenditures                                | <u>38,444,810</u>       | <u>4,276,132</u>        | <u>7,036,556</u>    | <u>49,757,498</u>                            |
| Excess (deficiency) of revenues over expenditures | <u>2,032,474</u>        | <u>(2,855,238)</u>      | <u>(535,375)</u>    | <u>(1,358,139)</u>                           |
| <b>OTHER FINANCING SOURCES (USES)</b>             |                         |                         |                     |  |
| Refunding debt issued                             | -                       | -                       | 8,828,700           | 8,828,700                                    |
| Capital leases issued                             | 1,606,029               | -                       | -                   | 1,606,029                                    |
| Premium on bonds issued                           | -                       | -                       | 630,335             | 630,335                                      |
| Payments to refunded bond escrow agent            | -                       | -                       | (9,248,674)         | (9,248,674)                                  |
| Transfers in                                      | 291,332                 | 2,522,865               | 149,860             | 2,964,057                                    |
| Transfers out                                     | (924,412)               | (842,865)               | -                   | (1,767,277)                                  |
| Proceeds from sale of equipment                   | 97,360                  | -                       | -                   | 97,360                                       |
| Total other financing sources and (uses)          | <u>1,070,309</u>        | <u>1,680,000</u>        | <u>360,221</u>      | <u>3,110,530</u>                             |
| Net change in fund balances                       | <u>3,102,783</u>        | <u>(1,175,238)</u>      | <u>(175,154)</u>    | <u>1,752,391</u>                             |
| Fund balances - beginning, restated               | <u>5,231,986</u>        | <u>5,592,641</u>        | <u>2,219,227</u>    | <u>13,043,854</u>                            |
| Fund balances - ending                            | <u>\$ 8,334,769</u>     | <u>\$ 4,417,403</u>     | <u>\$ 2,044,073</u> | <u>\$ 14,796,245</u>                         |

**NON-MAJOR GOVERNMENTAL FUNDS**  
**Special Revenue Funds**

**WEBB COUNTY FUNDS**

**WEBB COUNTY CLERK ARCHIVE FUND**

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

**WEBB COUNTY HOTEL/MOTEL OCCUPANCY TAX FUND**

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

**WEBB COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND**

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

**DISTRICT CLERK PRESERVATION FUND**

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

**WEBB COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND**

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

**ROAD AND BRIDGE FUND**

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

**VEHICLE INVENTORY TAX**

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

**JUSTICE COURT TECHNOLOGY FUND**

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

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

**WEBB COUNTY FUNDS - continued**

**ELECTION CONTRACT SERVICES FUND**

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

**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 DISTRICT ATTORNEY TREASURY FEDERAL FORFEITURE FUND**

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

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

**WEBB COUNTY FUNDS - continued**

**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.

**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.

**DISTRICT ATTORNEY HOT CHECK FEE FUND**

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

**JUVENILE CASE MANAGER**

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

**COURTHOUSE SECURITY FEES FUND**

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

**J.P. COURTHOUSE SECURITY**

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

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

**WEBB COUNTY FUNDS - continued**

**LAREDO-WEBB COUNTY CHILD WELFARE UNIT FUND**

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

**WEBB COUNTY SHERIFF INMATE COMMISSARY SALES COMMISSION FUND**

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

**CHILD ABUSE PREVENTION FUND**

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

**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.

**HEALTH CARE FUNDING DISTRICT COMMISSION**

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

**RHP 20 ANCHOR FUND**

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

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

**WEBB COUNTY FUNDS - continued**

**WEBB COUNTY HOUSING FINANCE CORPORATION**

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

**WEBB COUNTY CONSTABLE PRECINCT 4 STATE FORFEITURE FUND**

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

**COUNTY ATTORNEY STATE FORFEITURE FUND**

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

**OTHER RESTRICTED SPECIAL REVENUE FUNDS**

**EMERGENCY FOOD AND SHELTER PROGRAM**

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

**NEIGHBOR TO NEIGHBOR**

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

**START-PLUS**

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

**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**

**OTHER RESTRICTED SPECIAL REVENUE FUNDS - continued**

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

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

**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.

**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.

**406<sup>TH</sup> 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.

**406<sup>TH</sup> DISTRICT EXPANSION ADULT DRUG COURT**

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

**406<sup>TH</sup> DISTRICT VETERANS TREATMENT PROGRAM**

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

**COMPREHENSIVE ENERGY ASSISTANCE PROGRAM**

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

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.

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

**Federal Grants – continued**

**COMPREHENSIVE ENERGY ASSISTANCE PROGRAM # 1712**

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.

**WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS-LIHEAP**

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

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

**COMMUNITY SERVICE BLOCK GRANT**

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

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

**MEALS ON WHEELS**

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

**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**

**SELF HELP PROGRAM CONTRACT 712003**

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

**TDA-PUEBLO NUEVO HOUSING REHABILITATION CONTRACT #712095**

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

**HOUSING PRESERVATION GRANT**

Revenues are from the U.S. Department of Agriculture. Funds shall provide for housing rehabilitations in the colonias of Los Minerales, Los Minerales annex, Antonio Santos, and Los Corralitos.

**CHILD AND ADULT CARE FOOD PROGRAM**

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

**C.O.P.S HIRING 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.

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

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

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

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

**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.

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

**Federal Grants – continued**

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.

406 TH DISTRICT COURT DRUG COURT PROGRAM GRANT #2056404 & 2056405 & 2056406

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.

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.

2010 JAG 2010-DJ-BX-0494 / 2011 JAG 2011-D-BX-3199

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

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

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

**Federal Grants – continued**

**DRUG ENFORCEMENT AGENCY - NARCOTICS TASK FORCE**

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

**PUBLIC TRANSPORTATION FOR NON-URBANIZED AREAS**

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

**FY 2010 SAFER EMW-2010-FF-00578**

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

**2010 SHSP 10-SR-48479-01 / 2011 SHSP 11-SR-48479-01**

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

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

**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.

**OPERATION STONEGARDEN GRANT FY2011**

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

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

**Federal Grants – continued**

**OPERATION STONEGARDEN GRANT FY2012**

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

**STATE GRANTS**

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

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

**STATE COMPTROLLER'S OFFICE - 49TH JUDICIAL DISTRICT FUND**

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

**TJJJ – TEXAS JUVENILE JUSTICE DEPARTMENT**

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

**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.

**RIO GRANDE INTERNATIONAL STUDY PROJECT**

Revenues are from the STDC Regional Solid Waste Management Plan. The purpose for this grant is conducting environmental education and training activities within 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.

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

**STATE GRANTS - continued**

**OFFICE OF THE ATTORNEY GENERAL CONTRACT #13-C0095**

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

**WEBB COUNTY SHERIFF DEPARTMENT VICTIM COORDINATOR AND LIAISON CONTRACT #1442797.**

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.

**OFFICE OF THE ATTORNEY – INTERNET AGAINST CHILDREN CRIMES TASK FORCE**

Revenues are from the Office of the Attorney General. The purpose of this grant is to fund forensic equipment.

**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.

**LOCAL BORDER SECURITY PROGRAM #LBSP-13 WEBB**

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

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

**STATE GRANTS - continued**

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.

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

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

Webb County, Texas  
Balance Sheet  
Nonmajor Special Revenue Funds  
September 30, 2013

|   | <u>Webb County Clerk<br/>Archive</u> | <u>Webb County<br/>Hotel/Motel<br/>Occupancy Tax</u> | <u>Webb County<br/>Records Management<br/>and Preservation</u> | <u>District Clerk<br/>Preservation</u> |
|---|--------------------------------------|--|--|--|
| <b>ASSETS</b>                                       |                                      |  |  |  |
| Cash and investments                                | \$ 6,495                             | \$ 910,132   | \$ -   | \$ -                                   |
| Taxes receivable, net                               | -                                    | -  | -  | -                                      |
| Due from other funds                                | 350,280                              | 40,421   | 39,374   | 342,226                                |
| Receivable from other governments                   | -                                    | -  | -  | -                                      |
| Other receivables, net                              | -                                    | -  | -  | -                                      |
| Inventories   | -                                    | -  | -  | -                                      |
| Other assets  | -                                    | -  | -  | -                                      |
| Total assets  | <u>356,775</u>                       | <u>950,553</u>                                       | <u>39,374</u>  | <u>342,226</u>                         |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                                      |  |  |  |
| Total deferred outflows of resources                | -                                    | -  | -  | -                                      |
| Total assets and deferred outflows of resources     | <u>356,775</u>                       | <u>950,553</u>                                       | <u>39,374</u>  | <u>342,226</u>                         |
| <b>LIABILITIES</b>                                  |                                      |  |  |  |
| Accounts payable                                    | 644                                  | 32,500   | 821  | -                                      |
| Due to other funds                                  | -                                    | -  | -  | -                                      |
| Payable to other governments                        | -                                    | -  | -  | -                                      |
| Deferred revenue                                    | -                                    | -  | -  | -                                      |
| Other accrued expenditures                          | 1,229                                | -  | 2,286  | -                                      |
| Other payables                                      | -                                    | -  | -  | -                                      |
| Total liabilities                                   | <u>1,873</u>                         | <u>32,500</u>  | <u>3,107</u>   | <u>-</u>                               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                                      |  |  |  |
| Deferred tax revenues                               | -                                    | -  | -  | -                                      |
| Total deferred inflows of resources                 | -                                    | -  | -  | -                                      |
| Total liabilities and deferred inflows of resources | <u>1,873</u>                         | <u>32,500</u>  | <u>3,107</u>   | <u>-</u>                               |
| <b>Fund balances:</b>                               |                                      |  |  |  |
| <b>Nonspendable:</b>                                |                                      |  |  |  |
| <b>Restricted:</b>                                  |                                      |  |  |  |
| General government                                  | 354,902                              | -  | 36,217   | 342,226                                |
| Justice system                                      | -                                    | -  | -  | -                                      |
| Health and human services                           | -                                    | 917,718  | -  | -                                      |
| Infrastructure & environmental services             | -                                    | -  | -  | -                                      |
| Correctional and rehabilitation                     | -                                    | -  | -  | -                                      |
| Public safety                                       | -                                    | -  | -  | -                                      |
| Other purposes                                      | -                                    | 335  | 50   | -                                      |
| <b>Committed:</b>                                   |                                      |  |  |  |
| <b>Assigned:</b>                                    |                                      |  |  |  |
| Imprest and change funds                            | -                                    | -  | -  | -                                      |
| <b>Unassigned:</b>                                  | -                                    | -  | -  | -                                      |
| <b>Total fund balances</b>                          | <u>354,902</u>                       | <u>918,053</u>                                       | <u>36,267</u>  | <u>342,226</u>                         |
| <b>Total liabilities and fund balances</b>          | <u>356,775</u>                       | <u>950,553</u>                                       | <u>39,374</u>  | <u>342,226</u>                         |

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**September 30, 2013**

|   | <u>Webb County Clerk<br/>Records Management<br/>and Preservation</u> | <u>Road and Bridge</u> | <u>Webb County Tax<br/>Assessor / Collector<br/>Vehicle Inventory Tax</u> | <u>Justice Court<br/>Technology</u> |
|---|--|------------------------|---|-------------------------------------|
| <b>ASSETS</b>                                       |  |                        |   |                                     |
| Cash and investments                                | \$ 6,495   | \$ 9,451               | \$ -  | \$ -                                |
| Taxes receivable, net                               | -  | 187,479                | -   | -                                   |
| Due from other funds                                | 520,771  | 988,961                | -   | 562,856                             |
| Receivable from other governments                   | -  | 31,367                 | -   | -                                   |
| Other receivables, net                              | -  | 57,997                 | -   | -                                   |
| Inventories   | -  | -                      | -   | -                                   |
| Other assets  | -  | 230                    | -   | -                                   |
| Total assets  | <u>527,266</u>   | <u>1,275,485</u>       | <u>-</u>  | <u>562,856</u>                      |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |  |                        |   |                                     |
| Total deferred outflows of resources                | -  | -                      | -   | -                                   |
| Total assets and deferred outflows of resources     | <u>527,266</u>   | <u>1,275,485</u>       | <u>-</u>  | <u>562,856</u>                      |
| <b>LIABILITIES</b>                                  |  |                        |   |                                     |
| Accounts payable                                    | 14,528   | 310,953                | -   | -                                   |
| Due to other funds                                  | -  | 96                     | -   | -                                   |
| Payable to other governments                        | -  | -                      | -   | -                                   |
| Deferred revenue                                    | -  | -                      | -   | -                                   |
| Other accrued expenditures                          | 1,974  | 99,668                 | -   | -                                   |
| Other payables                                      | -  | 32,646                 | -   | -                                   |
| Total liabilities                                   | <u>16,502</u>  | <u>443,363</u>         | <u>-</u>  | <u>-</u>                            |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |  |                        |   |                                     |
| Deferred tax revenues                               | -  | 174,334                | -   | -                                   |
| Total deferred inflows of resources                 | -  | 174,334                | -   | -                                   |
| Total liabilities and deferred inflows of resources | <u>16,502</u>  | <u>617,697</u>         | <u>-</u>  | <u>-</u>                            |
| <b>Fund balances:</b>                               |  |                        |   |                                     |
| <b>Nonspendable:</b>                                |  |                        |   |                                     |
| <b>Restricted:</b>                                  |  |                        |   |                                     |
| General government                                  | 510,764  | -                      | -   | -                                   |
| Justice system                                      | -  | -                      | -   | 562,856                             |
| Health and human services                           | -  | -                      | -   | -                                   |
| Infrastructure & environmental services             | -  | 575,861                | -   | -                                   |
| Correctional and rehabilitation                     | -  | -                      | -   | -                                   |
| Public safety                                       | -  | -                      | -   | -                                   |
| Other purposes                                      | -  | 81,927                 | -   | -                                   |
| <b>Committed:</b>                                   |  |                        |   |                                     |
| <b>Assigned:</b>                                    |  |                        |   |                                     |
| Imprest and change funds                            | -  | -                      | -   | -                                   |
| <b>Unassigned:</b>                                  |  |                        |   |                                     |
| Total fund balances                                 | <u>510,764</u>   | <u>657,788</u>         | <u>-</u>  | <u>562,856</u>                      |
| Total liabilities and fund balances                 | <u>527,266</u>   | <u>1,275,485</u>       | <u>-</u>  | <u>562,856</u>                      |

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**September 30, 2013**

|   | <u>Election Contract</u><br><u>Services</u> | <u>County Attorney</u><br><u>Federal Forfeiture</u> | <u>Webb County</u><br><u>Constable Precinct 1</u><br><u>State Forfeiture</u> | <u>Webb County</u><br><u>Constable Precinct 1</u><br><u>Federal Forfeiture</u> |
|---|---|---|--|--|
| <b>ASSETS</b>                                       |   |   |  |  |
| Cash and investments                                | \$ 272,387                                  | \$ 175,968  | \$ -   | \$ 9,774   |
| Taxes receivable, net                               | -   | -   | -  | -  |
| Due from other funds                                | -   | 1,864   | 218  | -  |
| Receivable from other governments                   | -   | -   | -  | -  |
| Other receivables, net                              | -   | -   | -  | -  |
| Inventories   | -   | -   | -  | -  |
| Other assets  | -   | -   | -  | -  |
| Total assets  | <u>272,387</u>                              | <u>177,832</u>                                      | <u>218</u>   | <u>9,774</u>   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |   |   |  |  |
| Total deferred outflows of resources                | -   | -   | -  | -  |
| Total assets and deferred outflows of resources     | <u>272,387</u>                              | <u>177,832</u>                                      | <u>218</u>   | <u>9,774</u>   |
| <b>LIABILITIES</b>                                  |   |   |  |  |
| Accounts payable                                    | -   | 6,071   | -  | -  |
| Due to other funds                                  | 31,995                                      | 730   | -  | 368  |
| Payable to other governments                        | -   | -   | -  | -  |
| Deferred revenue                                    | 113,000                                     | -   | -  | 2,340  |
| Other accrued expenditures                          | -   | -   | -  | -  |
| Other payables                                      | -   | -   | -  | -  |
| Total liabilities                                   | <u>144,995</u>                              | <u>6,801</u>  | <u>-</u>   | <u>2,708</u>   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |   |   |  |  |
| Deferred tax revenues                               | -   | -   | -  | -  |
| Total deferred inflows of resources                 | -   | -   | -  | -  |
| Total liabilities and deferred inflows of resources | <u>144,995</u>                              | <u>6,801</u>  | <u>-</u>   | <u>2,708</u>   |
| <b>Fund balances:</b>                               |   |   |  |  |
| <b>Nonspendable:</b>                                |   |   |  |  |
| <b>Restricted:</b>                                  |   |   |  |  |
| General government                                  | 127,392                                     | -   | -  | -  |
| Justice system                                      | -   | -   | -  | -  |
| Health and human services                           | -   | -   | -  | -  |
| Infrastructure & environmental services             | -   | -   | -  | -  |
| Correctional and rehabilitation                     | -   | -   | -  | -  |
| Public safety                                       | -   | 171,031   | 218  | 7,066  |
| Other purposes                                      | -   | -   | -  | -  |
| <b>Committed:</b>                                   |   |   |  |  |
| <b>Assigned:</b>                                    |   |   |  |  |
| Imprest and change funds                            | -   | -   | -  | -  |
| <b>Unassigned:</b>                                  |   |   |  |  |
| Total fund balances                                 | <u>127,392</u>                              | <u>171,031</u>                                      | <u>218</u>   | <u>7,066</u>   |
| Total liabilities and fund balances                 | <u>272,387</u>                              | <u>177,832</u>                                      | <u>218</u>   | <u>9,774</u>   |

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**September 30, 2013**

|   | <u>Webb County</u><br><u>Constable Precinct 2</u><br><u>State Forfeiture</u> | <u>Webb County</u><br><u>Constable Precinct 4</u><br><u>Federal Forfeiture</u> | <u>Webb County Sheriff</u><br><u>Treasury Federal</u><br><u>Forfeiture</u> | <u>Webb County Sheriff</u><br><u>Justice Federal</u><br><u>Forfeiture</u> |
|---|--|--|--|---|
| <b>ASSETS</b>                                       |  |  |  |   |
| Cash and investments                                | \$ -   | \$ 3,452   | \$ 493,671   | \$ 411,775  |
| Taxes receivable, net                               | -  | -  | -  | -   |
| Due from other funds                                | 606  | -  | 20,722   | -   |
| Receivable from other governments                   | -  | -  | -  | -   |
| Other receivables, net                              | -  | -  | -  | -   |
| Inventories   | -  | -  | -  | -   |
| Other assets  | -  | -  | -  | -   |
| Total assets  | <u>606</u>   | <u>3,452</u>   | <u>514,393</u>   | <u>411,775</u>  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |  |  |  |   |
| Total deferred outflows of resources                | -  | -  | -  | -   |
| Total assets and deferred outflows of resources     | <u>606</u>   | <u>3,452</u>   | <u>514,393</u>   | <u>411,775</u>  |
| <b>LIABILITIES</b>                                  |  |  |  |   |
| Accounts payable                                    | -  | 259  | 53,149   | 28,521  |
| Due to other funds                                  | -  | -  | -  | 51,692  |
| Payable to other governments                        | -  | -  | -  | -   |
| Deferred revenue                                    | -  | -  | -  | -   |
| Other accrued expenditures                          | -  | -  | -  | 3,246   |
| Other payables                                      | -  | -  | -  | -   |
| Total liabilities                                   | <u>-</u>   | <u>259</u>   | <u>53,149</u>  | <u>83,459</u>   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |  |  |  |   |
| Deferred tax revenues                               | -  | -  | -  | -   |
| Total deferred inflows of resources                 | -  | -  | -  | -   |
| Total liabilities and deferred inflows of resources | <u>-</u>   | <u>259</u>   | <u>53,149</u>  | <u>83,459</u>   |
| <b>Fund balances:</b>                               |  |  |  |   |
| <b>Nonspendable:</b>                                |  |  |  |   |
| <b>Restricted:</b>                                  |  |  |  |   |
| General government                                  | -  | -  | -  | -   |
| Justice system                                      | -  | -  | -  | -   |
| Health and human services                           | -  | -  | -  | -   |
| Infrastructure & environmental services             | -  | -  | -  | -   |
| Correctional and rehabilitation                     | -  | -  | -  | -   |
| Public safety                                       | 606  | 3,193  | 444,330  | 323,262   |
| Other purposes                                      | -  | -  | 2,674  | 5,054   |
| <b>Committed:</b>                                   |  |  |  |   |
| <b>Assigned:</b>                                    |  |  |  |   |
| Imprest and change funds                            | -  | -  | 14,240   | -   |
| <b>Unassigned:</b>                                  |  |  |  |   |
| Total fund balances                                 | <u>606</u>   | <u>3,193</u>   | <u>461,244</u>   | <u>328,316</u>  |
| <b>Total liabilities and fund balances</b>          | <u>606</u>   | <u>3,452</u>   | <u>514,393</u>   | <u>411,775</u>  |

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**September 30, 2013**

|   | <u>Webb County District</u><br><u>Attorney Treasury</u><br><u>Federal Forfeiture</u> | <u>Webb County Sheriff</u><br><u>State Forfeiture</u> | <u>Webb County District</u><br><u>Attorney Justice</u><br><u>Federal Forfeiture</u> | <u>Webb County District</u><br><u>Attorney State</u><br><u>Forfeiture</u> |
|---|--|---|---|---|
| <b>ASSETS</b>                                       |  |   |   |   |
| Cash and investments                                | \$ -   | \$ 139,562  | \$ 1,896,984  | \$ 57,673   |
| Taxes receivable, net                               | -  | -   | -   | -   |
| Due from other funds                                | 15,746   | 157   | 12,120  | 29,390  |
| Receivable from other governments                   | -  | -   | -   | -   |
| Other receivables, net                              | -  | -   | 16,352  | -   |
| Inventories   | -  | -   | -   | -   |
| Other assets  | -  | -   | -   | -   |
| Total assets  | <u>15,746</u>  | <u>139,719</u>  | <u>1,925,456</u>  | <u>87,063</u>   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |  |   |   |   |
| Total deferred outflows of resources                | -  | -   | -   | -   |
| Total assets and deferred outflows of resources     | <u>15,746</u>  | <u>139,719</u>  | <u>1,925,456</u>  | <u>87,063</u>   |
| <b>LIABILITIES</b>                                  |  |   |   |   |
| Accounts payable                                    | -  | 10,320  | 46,394  | 964   |
| Due to other funds                                  | 3,204  | -   | 165,877   | 20,025  |
| Payable to other governments                        | -  | -   | -   | -   |
| Deferred revenue                                    | -  | -   | -   | -   |
| Other accrued expenditures                          | -  | 2,345   | 1,620   | 2,187   |
| Other payables                                      | -  | 13,710  | -   | -   |
| Total liabilities                                   | <u>3,204</u>   | <u>26,375</u>   | <u>213,891</u>  | <u>23,176</u>   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |  |   |   |   |
| Deferred tax revenues                               | -  | -   | -   | -   |
| Total deferred inflows of resources                 | -  | -   | -   | -   |
| Total liabilities and deferred inflows of resources | <u>3,204</u>   | <u>26,375</u>   | <u>213,891</u>  | <u>23,176</u>   |
| <b>Fund balances:</b>                               |  |   |   |   |
| <b>Nonspendable:</b>                                |  |   |   |   |
| <b>Restricted:</b>                                  |  |   |   |   |
| General government                                  | -  | -   | -   | -   |
| Justice system                                      | -  | -   | -   | -   |
| Health and human services                           | -  | -   | -   | -   |
| Infrastructure & environmental services             | -  | -   | -   | -   |
| Correctional and rehabilitation                     | -  | -   | -   | -   |
| Public safety                                       | 12,542   | 99,052  | 1,711,565   | 63,887  |
| Other purposes                                      | -  | 582   | -   | -   |
| <b>Committed:</b>                                   |  |   |   |   |
| <b>Assigned:</b>                                    |  |   |   |   |
| Imprest and change funds                            | -  | 13,710  | -   | -   |
| <b>Unassigned:</b>                                  |  |   |   |   |
| Total fund balances                                 | <u>12,542</u>  | <u>113,344</u>  | <u>1,711,565</u>  | <u>63,887</u>   |
| <b>Total liabilities and fund balances</b>          | <u>15,746</u>  | <u>139,719</u>  | <u>1,925,456</u>  | <u>87,063</u>   |

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**September 30, 2013**

|   | <u>DA State</u><br><u>Forfeit/Gambling</u> | <u>District Attorney Hot</u><br><u>Check Fee</u> | <u>Juvenile Case</u><br><u>Manager Fund</u> | <u>Courthouse Security</u><br><u>Fees</u> |
|---|--|--|---|---|
| <b>ASSETS</b>                                       |  |  |   |   |
| Cash and investments                                | \$ -                                       | \$ -   | \$ -  | \$ 1,299                                  |
| Taxes receivable, net                               | -  | -  | -   | -   |
| Due from other funds                                | 102,352                                    | 6,681  | 59,752                                      | 68,250                                    |
| Receivable from other governments                   | -  | -  | -   | -   |
| Other receivables, net                              | -  | 482,905  | -   | -   |
| Inventories   | -  | -  | -   | -   |
| Other assets  | -  | -  | -   | -   |
| Total assets  | <u>102,352</u>                             | <u>489,586</u>                                   | <u>59,752</u>                               | <u>69,549</u>                             |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |  |  |   |   |
| Total deferred outflows of resources                | -  | -  | -   | -   |
| Total assets and deferred outflows of resources     | <u>102,352</u>                             | <u>489,586</u>                                   | <u>59,752</u>                               | <u>69,549</u>                             |
| <b>LIABILITIES</b>                                  |  |  |   |   |
| Accounts payable                                    | 490  | -  | -   | -   |
| Due to other funds                                  | 42,748                                     | -  | -   | 152                                       |
| Payable to other governments                        | -  | -  | -   | -   |
| Deferred revenue                                    | -  | 482,905  | -   | -   |
| Other accrued expenditures                          | -  | 991  | -   | -   |
| Other payables                                      | -  | -  | -   | -   |
| Total liabilities                                   | <u>43,238</u>                              | <u>483,896</u>                                   | <u>-</u>                                    | <u>152</u>                                |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |  |  |   |   |
| Deferred tax revenues                               | -  | -  | -   | -   |
| Total deferred inflows of resources                 | -  | -  | -   | -   |
| Total liabilities and deferred inflows of resources | <u>43,238</u>                              | <u>483,896</u>                                   | <u>-</u>                                    | <u>152</u>                                |
| <b>Fund balances:</b>                               |  |  |   |   |
| <b>Nonspendable:</b>                                |  |  |   |   |
| <b>Restricted:</b>                                  |  |  |   |   |
| General government                                  | -  | -  | -   | -   |
| Justice system                                      | -  | 5,690  | 59,752                                      | 69,397                                    |
| Health and human services                           | -  | -  | -   | -   |
| Infrastructure & environmental services             | -  | -  | -   | -   |
| Correctional and rehabilitation                     | -  | -  | -   | -   |
| Public safety                                       | 59,114                                     | -  | -   | -   |
| Other purposes                                      | -  | -  | -   | -   |
| <b>Committed:</b>                                   |  |  |   |   |
| <b>Assigned:</b>                                    |  |  |   |   |
| Imprest and change funds                            | -  | -  | -   | -   |
| <b>Unassigned:</b>                                  |  |  |   |   |
| Total fund balances                                 | <u>59,114</u>                              | <u>5,690</u>                                     | <u>59,752</u>                               | <u>69,397</u>                             |
| Total liabilities and fund balances                 | <u>102,352</u>                             | <u>489,586</u>                                   | <u>59,752</u>                               | <u>69,549</u>                             |

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**September 30, 2013**

|   | <u>J.P. Courthouse</u><br><u>Security</u> | <u>Laredo Webb County</u><br><u>Child Welfare Unit</u> | <u>Webb County Sheriff</u><br><u>Inmate Commissary</u><br><u>Sales Commission</u> | <u>Child Abuse</u><br><u>Prevention</u> |
|---|---|--|---|---|
| <b>ASSETS</b>                                       |   |  |   |   |
| Cash and investments                                | \$ -                                      | \$ 132,001   | \$ 26,597   | \$ -                                    |
| Taxes receivable, net                               | -   | -  | -   | -                                       |
| Due from other funds                                | 31,180                                    | -  | -   | 400                                     |
| Receivable from other governments                   | -   | -  | -   | -                                       |
| Other receivables, net                              | -   | -  | -   | -                                       |
| Inventories   | -   | -  | -   | -                                       |
| Other assets  | -   | -  | -   | -                                       |
| Total assets  | <u>31,180</u>                             | <u>132,001</u>   | <u>26,597</u>   | <u>400</u>                              |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |   |  |   |   |
| Total deferred outflows of resources                | -   | -  | -   | -                                       |
| Total assets and deferred outflows of resources     | <u>31,180</u>                             | <u>132,001</u>   | <u>26,597</u>   | <u>400</u>                              |
| <b>LIABILITIES</b>                                  |   |  |   |   |
| Accounts payable                                    | -   | -  | -   | -                                       |
| Due to other funds                                  | -   | -  | 3,426   | -                                       |
| Payable to other governments                        | -   | -  | -   | -                                       |
| Deferred revenue                                    | -   | -  | -   | -                                       |
| Other accrued expenditures                          | -   | -  | -   | -                                       |
| Other payables                                      | -   | -  | -   | -                                       |
| Total liabilities                                   | <u>-</u>                                  | <u>-</u>   | <u>3,426</u>  | <u>-</u>                                |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |   |  |   |   |
| Deferred tax revenues                               | -   | -  | -   | -                                       |
| Total deferred inflows of resources                 | -   | -  | -   | -                                       |
| Total liabilities and deferred inflows of resources | <u>-</u>                                  | <u>-</u>   | <u>3,426</u>  | <u>-</u>                                |
| <b>Fund balances:</b>                               |   |  |   |   |
| <b>Nonspendable:</b>                                |   |  |   |   |
| <b>Restricted:</b>                                  |   |  |   |   |
| General government                                  | -   | -  | -   | -                                       |
| Justice system                                      | 31,180                                    | -  | -   | 400                                     |
| Health and human services                           | -   | 132,001  | -   | -                                       |
| Infrastructure & environmental services             | -   | -  | -   | -                                       |
| Correctional and rehabilitation                     | -   | -  | 23,171  | -                                       |
| Public safety                                       | -   | -  | -   | -                                       |
| Other purposes                                      | -   | -  | -   | -                                       |
| <b>Committed:</b>                                   |   |  |   |   |
| <b>Assigned:</b>                                    |   |  |   |   |
| Imprest and change funds                            | -   | -  | -   | -                                       |
| <b>Unassigned:</b>                                  |   |  |   |   |
| Total fund balances                                 | <u>31,180</u>                             | <u>132,001</u>   | <u>23,171</u>   | <u>400</u>                              |
| Total liabilities and fund balances                 | <u>31,180</u>                             | <u>132,001</u>   | <u>26,597</u>   | <u>400</u>                              |

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**September 30, 2013**

|   | <u>Court Initiated</u><br><u>Guardianship</u> | <u>Health Care District</u><br><u>Fund</u> | <u>RHP 20 Anchor Fund</u> | <u>Webb County</u><br><u>Housing Finance</u><br><u>Corporation</u> |
|---|---|--|---------------------------|--|
| <b>ASSETS</b>                                       |   |  |                           |  |
| Cash and investments                                | \$ -  | \$ 20,000                                  | \$ -                      | \$ 129,466   |
| Taxes receivable, net                               | -   | -  | -                         | -  |
| Due from other funds                                | 23,600  | -  | 821,894                   | -  |
| Receivable from other governments                   | -   | -  | -                         | -  |
| Other receivables, net                              | -   | -  | -                         | -  |
| Inventories   | -   | -  | -                         | -  |
| Other assets  | -   | -  | -                         | -  |
| Total assets  | <u>23,600</u>                                 | <u>20,000</u>                              | <u>821,894</u>            | <u>129,466</u>   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |   |  |                           |  |
| Total deferred outflows of resources                | -   | -  | -                         | -  |
| Total assets and deferred outflows of resources     | <u>23,600</u>                                 | <u>20,000</u>                              | <u>821,894</u>            | <u>129,466</u>   |
| <b>LIABILITIES</b>                                  |   |  |                           |  |
| Accounts payable                                    | -   | -  | 8,627                     | -  |
| Due to other funds                                  | -   | -  | -                         | -  |
| Payable to other governments                        | -   | -  | -                         | -  |
| Deferred revenue                                    | -   | -  | -                         | -  |
| Other accrued expenditures                          | -   | -  | 1,304                     | -  |
| Other payables                                      | -   | -  | -                         | -  |
| Total liabilities                                   | <u>-</u>                                      | <u>-</u>                                   | <u>9,931</u>              | <u>-</u>   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |   |  |                           |  |
| Deferred tax revenues                               | -   | -  | -                         | -  |
| Total deferred inflows of resources                 | -   | -  | -                         | -  |
| Total liabilities and deferred inflows of resources | <u>-</u>                                      | <u>-</u>                                   | <u>9,931</u>              | <u>-</u>   |
| <b>Fund balances:</b>                               |   |  |                           |  |
| <b>Nonspendable:</b>                                |   |  |                           |  |
| <b>Restricted:</b>                                  |   |  |                           |  |
| General government                                  | -   | -  | -                         | 129,466  |
| Justice system                                      | 23,600  | -  | -                         | -  |
| Health and human services                           | -   | 20,000                                     | 811,777                   | -  |
| Infrastructure & environmental services             | -   | -  | -                         | -  |
| Correctional and rehabilitation                     | -   | -  | -                         | -  |
| Public safety                                       | -   | -  | -                         | -  |
| Other purposes                                      | -   | -  | 186                       | -  |
| <b>Committed:</b>                                   |   |  |                           |  |
| <b>Assigned:</b>                                    |   |  |                           |  |
| Imprest and change funds                            | -   | -  | -                         | -  |
| <b>Unassigned:</b>                                  |   |  |                           |  |
| Total fund balances                                 | <u>23,600</u>                                 | <u>20,000</u>                              | <u>811,963</u>            | <u>129,466</u>   |
| Total liabilities and fund balances                 | <u>23,600</u>                                 | <u>20,000</u>                              | <u>821,894</u>            | <u>129,466</u>   |

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**September 30, 2013**

|   | <u>Webb County</u>                                     |   |   |                             |
|---|--|---|---|-----------------------------|
|   | <u>Constable Precinct 4</u><br><u>State Forfeiture</u> | <u>County Attorney State</u><br><u>Forfeiture</u> | <u>CAA Emergency Food</u><br><u>&amp; Shelter</u> | <u>Neighbor-to-Neighbor</u> |
| <b>ASSETS</b>                                       |  |   |   |                             |
| Cash and investments                                | \$ -   | \$ 12,410   | \$ -  | \$ -                        |
| Taxes receivable, net                               | -  | -   | -   | -                           |
| Due from other funds                                | 849  | -   | 19,873  | 25,030                      |
| Receivable from other governments                   | -  | -   | -   | -                           |
| Other receivables, net                              | -  | -   | -   | -                           |
| Inventories   | -  | -   | -   | -                           |
| Other assets  | -  | -   | -   | -                           |
| Total assets  | <u>849</u>   | <u>12,410</u>                                     | <u>19,873</u>                                     | <u>25,030</u>               |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |  |   |   |                             |
| Total deferred outflows of resources                | -  | -   | -   | -                           |
| Total assets and deferred outflows of resources     | <u>849</u>   | <u>12,410</u>                                     | <u>19,873</u>                                     | <u>25,030</u>               |
| <b>LIABILITIES</b>                                  |  |   |   |                             |
| Accounts payable                                    | -  | -   | 405   | -                           |
| Due to other funds                                  | -  | -   | -   | -                           |
| Payable to other governments                        | -  | -   | -   | -                           |
| Deferred revenue                                    | -  | -   | 19,468  | 24,985                      |
| Other accrued expenditures                          | -  | -   | -   | -                           |
| Other payables                                      | -  | -   | -   | 45                          |
| Total liabilities                                   | <u>-</u>   | <u>-</u>  | <u>19,873</u>                                     | <u>25,030</u>               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |  |   |   |                             |
| Deferred tax revenues                               | -  | -   | -   | -                           |
| Total deferred inflows of resources                 | -  | -   | -   | -                           |
| Total liabilities and deferred inflows of resources | <u>-</u>   | <u>-</u>  | <u>19,873</u>                                     | <u>25,030</u>               |
| <b>Fund balances:</b>                               |  |   |   |                             |
| <b>Nonspendable:</b>                                |  |   |   |                             |
| <b>Restricted:</b>                                  |  |   |   |                             |
| General government                                  | -  | -   | -   | -                           |
| Justice system                                      | -  | -   | -   | -                           |
| Health and human services                           | -  | -   | -   | -                           |
| Infrastructure & environmental services             | -  | -   | -   | -                           |
| Correctional and rehabilitation                     | -  | -   | -   | -                           |
| Public safety                                       | 849  | 12,410  | -   | -                           |
| Other purposes                                      | -  | -   | -   | -                           |
| <b>Committed:</b>                                   |  |   |   |                             |
| <b>Assigned:</b>                                    |  |   |   |                             |
| Imprest and change funds                            | -  | -   | -   | -                           |
| <b>Unassigned:</b>                                  |  |   |   |                             |
| Total fund balances                                 | <u>849</u>   | <u>12,410</u>                                     | <u>-</u>  | <u>-</u>                    |
| Total liabilities and fund balances                 | <u>849</u>   | <u>12,410</u>                                     | <u>19,873</u>                                     | <u>25,030</u>               |

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**September 30, 2013**

|   | <b>Webb County Sheriff</b> |                                 |   |   |
|---|----------------------------|---------------------------------|---|---|
|   | <b>STAR+PLUS Program</b>   | <b>Radio<br/>Communications</b> | <b>U.S. Dept of Justice -<br/>OCDEF</b> | <b>U.S. Dept. of Justice-<br/>OCDEF</b> |
| <b>ASSETS</b>                                       |                            |                                 |   |   |
| Cash and investments                                | \$ -                       | \$ -                            | \$ -                                    | \$ -                                    |
| Taxes receivable, net                               | -                          | -                               | -                                       | -                                       |
| Due from other funds                                | -                          | 40,911                          | 913                                     | 730                                     |
| Receivable from other governments                   | 7,520                      | -                               | -                                       | -                                       |
| Other receivables, net                              | -                          | -                               | 2,568                                   | -                                       |
| Inventories   | -                          | -                               | -                                       | -                                       |
| Other assets  | -                          | -                               | -                                       | -                                       |
| Total assets  | <u>7,520</u>               | <u>40,911</u>                   | <u>3,481</u>                            | <u>730</u>                              |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                            |                                 |   |   |
| Total deferred outflows of resources                | -                          | -                               | -                                       | -                                       |
| Total assets and deferred outflows of resources     | <u>7,520</u>               | <u>40,911</u>                   | <u>3,481</u>                            | <u>730</u>                              |
| <b>LIABILITIES</b>                                  |                            |                                 |   |   |
| Accounts payable                                    | 19                         | -                               | -                                       | 536                                     |
| Due to other funds                                  | 99                         | -                               | -                                       | 194                                     |
| Payable to other governments                        | -                          | -                               | -                                       | -                                       |
| Deferred revenue                                    | -                          | -                               | -                                       | -                                       |
| Other accrued expenditures                          | -                          | 1,793                           | 3,481                                   | -                                       |
| Other payables                                      | -                          | -                               | -                                       | -                                       |
| Total liabilities                                   | <u>118</u>                 | <u>1,793</u>                    | <u>3,481</u>                            | <u>730</u>                              |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                            |                                 |   |   |
| Deferred tax revenues                               | -                          | -                               | -                                       | -                                       |
| Total deferred inflows of resources                 | -                          | -                               | -                                       | -                                       |
| Total liabilities and deferred inflows of resources | <u>118</u>                 | <u>1,793</u>                    | <u>3,481</u>                            | <u>730</u>                              |
| <b>Fund balances:</b>                               |                            |                                 |   |   |
| <b>Nonspendable:</b>                                |                            |                                 |   |   |
| <b>Restricted:</b>                                  |                            |                                 |   |   |
| General government                                  | -                          | -                               | -                                       | -                                       |
| Justice system                                      | -                          | -                               | -                                       | -                                       |
| Health and human services                           | 7,246                      | -                               | -                                       | -                                       |
| Infrastructure & environmental services             | -                          | -                               | -                                       | -                                       |
| Correctional and rehabilitation                     | -                          | -                               | -                                       | -                                       |
| Public safety                                       | -                          | 39,118                          | -                                       | -                                       |
| Other purposes                                      | 156                        | -                               | -                                       | -                                       |
| <b>Committed:</b>                                   |                            |                                 |   |   |
| <b>Assigned:</b>                                    |                            |                                 |   |   |
| Imprest and change funds                            | -                          | -                               | -                                       | -                                       |
| <b>Unassigned:</b>                                  |                            |                                 |   |   |
| Total fund balances                                 | <u>7,402</u>               | <u>39,118</u>                   | <u>-</u>                                | <u>-</u>                                |
| Total liabilities and fund balances                 | <u>7,520</u>               | <u>40,911</u>                   | <u>3,481</u>                            | <u>730</u>                              |

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**September 30, 2013**

|   | <u>U.S. Dept. of Justice</u><br><u>OCDETF</u> | <u>Financial Special</u><br><u>Investigaiton</u> | <u>CJD City of Laredo</u><br><u>Financial Task Force</u> | <u>Head Start</u> |
|---|---|--|--|-------------------|
| <b>ASSETS</b>                                       |   |  |  |                   |
| Cash and investments                                | \$ -  | \$ -   | \$ -   | \$ -              |
| Taxes receivable, net                               | -   | -  | -  | -                 |
| Due from other funds                                | 95,244  | -  | -  | 6,221             |
| Receivable from other governments                   | -   | 86,976   | 14,176   | 259,909           |
| Other receivables, net                              | 22,480  | -  | -  | 763               |
| Inventories   | -   | -  | -  | -                 |
| Other assets  | -   | -  | -  | 11,210            |
| Total assets  | <u>117,724</u>                                | <u>86,976</u>                                    | <u>14,176</u>  | <u>278,103</u>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |   |  |  |                   |
| Total deferred outflows of resources                | -   | -  | -  | -                 |
| Total assets and deferred outflows of resources     | <u>117,724</u>                                | <u>86,976</u>                                    | <u>14,176</u>  | <u>278,103</u>    |
| <b>LIABILITIES</b>                                  |   |  |  |                   |
| Accounts payable                                    | -   | 11,216   | -  | 64,257            |
| Due to other funds                                  | 110,337                                       | 60,534   | 10,618   | 20,720            |
| Payable to other governments                        | 1,795   | -  | -  | -                 |
| Deferred revenue                                    | -   | -  | -  | -                 |
| Other accrued expenditures                          | 5,592   | 15,226   | 3,558  | 193,126           |
| Other payables                                      | -   | -  | -  | -                 |
| Total liabilities                                   | <u>117,724</u>                                | <u>86,976</u>                                    | <u>14,176</u>  | <u>278,103</u>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |   |  |  |                   |
| Deferred tax revenues                               | -   | -  | -  | -                 |
| Total deferred inflows of resources                 | -   | -  | -  | -                 |
| Total liabilities and deferred inflows of resources | <u>117,724</u>                                | <u>86,976</u>                                    | <u>14,176</u>  | <u>278,103</u>    |
| <b>Fund balances:</b>                               |   |  |  |                   |
| <b>Nonspendable:</b>                                |   |  |  |                   |
| <b>Restricted:</b>                                  |   |  |  |                   |
| General government                                  | -   | -  | -  | -                 |
| Justice system                                      | -   | -  | -  | -                 |
| Health and human services                           | -   | -  | -  | -                 |
| Infrastructure & environmental services             | -   | -  | -  | -                 |
| Correctional and rehabilitation                     | -   | -  | -  | -                 |
| Public safety                                       | -   | -  | -  | -                 |
| Other purposes                                      | -   | -  | -  | -                 |
| <b>Committed:</b>                                   |   |  |  |                   |
| <b>Assigned:</b>                                    |   |  |  |                   |
| Imprest and change funds                            | -   | -  | -  | -                 |
| <b>Unassigned:</b>                                  |   |  |  |                   |
| Total fund balances                                 | <u>-</u>                                      | <u>-</u>   | <u>-</u>   | <u>-</u>          |
| <b>Total liabilities and fund balances</b>          | <u>117,724</u>                                | <u>86,976</u>                                    | <u>14,176</u>  | <u>278,103</u>    |

Continued

**Webb County, Texas  
Balance Sheet  
Nonmajor Special Revenue Funds  
September 30, 2013**

|   | <u>406th Court<br/>Expansion &amp;<br/>Enhancement Project</u> | <u>406th District<br/>Expansion Adult Drug<br/>Court</u> | <u>406th Veterans<br/>Treatment Program</u> | <u>Comprehensive<br/>Energy Assistance<br/>Program</u> |
|---|--|--|---|--|
| <b>ASSETS</b>                                       |  |  |   |  |
| Cash and investments                                | \$ -   | \$ -   | \$ -  | \$ -   |
| Taxes receivable, net                               | -  | -  | -   | -  |
| Due from other funds                                | -  | -  | -   | 412,820  |
| Receivable from other governments                   | -  | 74,356   | 3,000                                       | 249,915  |
| Other receivables, net                              | -  | -  | -   | -  |
| Inventories   | -  | -  | -   | -  |
| Other assets  | -  | -  | -   | -  |
| Total assets  | <u>-</u>   | <u>74,356</u>  | <u>3,000</u>                                | <u>662,735</u>   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |  |  |   |  |
| Total deferred outflows of resources                | -  | -  | -   | -  |
| Total assets and deferred outflows of resources     | <u>-</u>   | <u>74,356</u>  | <u>3,000</u>                                | <u>662,735</u>   |
| <b>LIABILITIES</b>                                  |  |  |   |  |
| Accounts payable                                    | -  | 32,568   | 3,000                                       | 31,996   |
| Due to other funds                                  | -  | 36,842   | -   | 630,739  |
| Payable to other governments                        | -  | -  | -   | -  |
| Deferred revenue                                    | -  | -  | -   | -  |
| Other accrued expenditures                          | -  | 4,946  | -   | -  |
| Other payables                                      | -  | -  | -   | -  |
| Total liabilities                                   | <u>-</u>   | <u>74,356</u>  | <u>3,000</u>                                | <u>662,735</u>   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |  |  |   |  |
| Deferred tax revenues                               | -  | -  | -   | -  |
| Total deferred inflows of resources                 | -  | -  | -   | -  |
| Total liabilities and deferred inflows of resources | <u>-</u>   | <u>74,356</u>  | <u>3,000</u>                                | <u>662,735</u>   |
| <b>Fund balances:</b>                               |  |  |   |  |
| <b>Nonspendable:</b>                                |  |  |   |  |
| <b>Restricted:</b>                                  |  |  |   |  |
| General government                                  | -  | -  | -   | -  |
| Justice system                                      | -  | -  | -   | -  |
| Health and human services                           | -  | -  | -   | -  |
| Infrastructure & environmental services             | -  | -  | -   | -  |
| Correctional and rehabilitation                     | -  | -  | -   | -  |
| Public safety                                       | -  | -  | -   | -  |
| Other purposes                                      | -  | -  | -   | -  |
| <b>Committed:</b>                                   |  |  |   |  |
| <b>Assigned:</b>                                    |  |  |   |  |
| Imprest and change funds                            | -  | -  | -   | -  |
| <b>Unassigned:</b>                                  | -  | -  | -   | -  |
| Total fund balances                                 | <u>-</u>   | <u>-</u>   | <u>-</u>                                    | <u>-</u>   |
| Total liabilities and fund balances                 | <u>-</u>   | <u>74,356</u>  | <u>3,000</u>                                | <u>662,735</u>   |

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**September 30, 2013**

|   | <u>Compreh. Energy</u><br><u>Ass. Program #1712</u> | <u>Weatherization</u><br><u>Assistance For Low</u><br><u>Income Persons</u> | <u>Community Service</u><br><u>Block Grant</u> | <u>Meals on Wheels</u> |
|---|---|---|--|------------------------|
| <b>ASSETS</b>                                       |   |   |  |                        |
| Cash and investments                                | \$ -  | \$ -  | \$ -   | \$ -                   |
| Taxes receivable, net                               | -   | -   | -  | -                      |
| Due from other funds                                | -   | 150   | -  | 28,012                 |
| Receivable from other governments                   | 16,023  | -   | 39,434   | 11,636                 |
| Other receivables, net                              | -   | -   | 282  | -                      |
| Inventories   | -   | -   | -  | -                      |
| Other assets  | -   | -   | -  | -                      |
| Total assets  | <u>16,023</u>                                       | <u>150</u>  | <u>39,716</u>                                  | <u>39,648</u>          |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |   |   |  |                        |
| Total deferred outflows of resources                | -   | -   | -  | -                      |
| Total assets and deferred outflows of resources     | <u>16,023</u>                                       | <u>150</u>  | <u>39,716</u>                                  | <u>39,648</u>          |
| <b>LIABILITIES</b>                                  |   |   |  |                        |
| Accounts payable                                    | -   | -   | 295  | 17,321                 |
| Due to other funds                                  | 16,023  | -   | 24,270   | -                      |
| Payable to other governments                        | -   | 150   | -  | -                      |
| Deferred revenue                                    | -   | -   | -  | -                      |
| Other accrued expenditures                          | -   | -   | 15,151   | 7,538                  |
| Other payables                                      | -   | -   | -  | -                      |
| Total liabilities                                   | <u>16,023</u>                                       | <u>150</u>  | <u>39,716</u>                                  | <u>24,859</u>          |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |   |   |  |                        |
| Deferred tax revenues                               | -   | -   | -  | -                      |
| Total deferred inflows of resources                 | -   | -   | -  | -                      |
| Total liabilities and deferred inflows of resources | <u>16,023</u>                                       | <u>150</u>  | <u>39,716</u>                                  | <u>24,859</u>          |
| <b>Fund balances:</b>                               |   |   |  |                        |
| <b>Nonspendable:</b>                                |   |   |  |                        |
| <b>Restricted:</b>                                  |   |   |  |                        |
| General government                                  | -   | -   | -  | -                      |
| Justice system                                      | -   | -   | -  | -                      |
| Health and human services                           | -   | -   | -  | 14,512                 |
| Infrastructure & environmental services             | -   | -   | -  | -                      |
| Correctional and rehabilitation                     | -   | -   | -  | -                      |
| Public safety                                       | -   | -   | -  | -                      |
| Other purposes                                      | -   | -   | -  | 277                    |
| <b>Committed:</b>                                   |   |   |  |                        |
| <b>Assigned:</b>                                    |   |   |  |                        |
| Imprest and change funds                            | -   | -   | -  | -                      |
| <b>Unassigned:</b>                                  |   |   |  |                        |
| Total fund balances                                 | <u>-</u>  | <u>-</u>  | <u>-</u>                                       | <u>14,789</u>          |
| <b>Total liabilities and fund balances</b>          | <u>16,023</u>                                       | <u>150</u>  | <u>39,716</u>                                  | <u>39,648</u>          |

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**September 30, 2013**

|   | <u>HUD EDI Rehabs</u><br><u>Buenos Aires</u> | <u>Self Help Center FY</u><br><u>08/12</u> | <u>Self Help Center</u><br><u>FY12/16</u> | <u>TDA#712095 Rehab</u><br><u>Pueblo Nvo</u> |
|---|--|--|---|--|
| <b>ASSETS</b>                                       |  |  |   |  |
| Cash and investments                                | \$ -   | \$ -                                       | \$ -                                      | \$ -   |
| Taxes receivable, net                               | -  | -  | -   | -  |
| Due from other funds                                | -  | 807  | 347                                       | -  |
| Receivable from other governments                   | -  | -  | 200,748                                   | 18,200                                       |
| Other receivables, net                              | -  | -  | -   | -  |
| Inventories   | -  | -  | -   | -  |
| Other assets  | -  | -  | 100                                       | -  |
| Total assets  | <u>-</u>                                     | <u>807</u>                                 | <u>201,195</u>                            | <u>18,200</u>                                |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |  |  |   |  |
| Total deferred outflows of resources                | -  | -  | -   | -  |
| Total assets and deferred outflows of resources     | <u>-</u>                                     | <u>807</u>                                 | <u>201,195</u>                            | <u>18,200</u>                                |
| <b>LIABILITIES</b>                                  |  |  |   |  |
| Accounts payable                                    | -  | -  | 149,078                                   | 500  |
| Due to other funds                                  | -  | 807  | 30,672                                    | 17,700                                       |
| Payable to other governments                        | -  | -  | -   | -  |
| Deferred revenue                                    | -  | -  | -   | -  |
| Other accrued expenditures                          | -  | -  | 736                                       | -  |
| Other payables                                      | -  | -  | 20,709                                    | -  |
| Total liabilities                                   | <u>-</u>                                     | <u>807</u>                                 | <u>201,195</u>                            | <u>18,200</u>                                |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |  |  |   |  |
| Deferred tax revenues                               | -  | -  | -   | -  |
| Total deferred inflows of resources                 | -  | -  | -   | -  |
| Total liabilities and deferred inflows of resources | <u>-</u>                                     | <u>807</u>                                 | <u>201,195</u>                            | <u>18,200</u>                                |
| <b>Fund balances:</b>                               |  |  |   |  |
| <b>Nonspendable:</b>                                |  |  |   |  |
| <b>Restricted:</b>                                  |  |  |   |  |
| General government                                  | -  | -  | -   | -  |
| Justice system                                      | -  | -  | -   | -  |
| Health and human services                           | -  | -  | -   | -  |
| Infrastructure & environmental services             | -  | -  | -   | -  |
| Correctional and rehabilitation                     | -  | -  | -   | -  |
| Public safety                                       | -  | -  | -   | -  |
| Other purposes                                      | -  | -  | -   | -  |
| <b>Committed:</b>                                   |  |  |   |  |
| <b>Assigned:</b>                                    |  |  |   |  |
| Imprest and change funds                            | -  | -  | -   | -  |
| <b>Unassigned:</b>                                  |  |  |   |  |
| Total fund balances                                 | <u>-</u>                                     | <u>-</u>                                   | <u>-</u>                                  | <u>-</u>                                     |
| <b>Total liabilities and fund balances</b>          | <u>-</u>                                     | <u>807</u>                                 | <u>201,195</u>                            | <u>18,200</u>                                |

Continued

Webb County, Texas  
 Balance Sheet  
 Nonmajor Special Revenue Funds  
 September 30, 2013

|   | <u>Housing Preservation</u><br><u>Grant</u> | <u>Child And Adult Care</u><br><u>Food Program</u> | <u>C.O.P.S. Hiring</u><br><u>Recovery Program</u><br><u>2009RKWX0837</u> | <u>COPS Hiring Program</u><br><u>(CHP)</u> |
|---|---|--|--|--|
| <b>ASSETS</b>                                       |   |  |  |  |
| Cash and investments                                | \$ -  | \$ -   | \$ -   | \$ -                                       |
| Taxes receivable, net                               | -   | -  | -  | -  |
| Due from other funds                                | -   | -  | -  | -  |
| Receivable from other governments                   | -   | 134,979  | -  | 58,276                                     |
| Other receivables, net                              | -   | -  | -  | -  |
| Inventories   | -   | -  | -  | -  |
| Other assets  | -   | -  | -  | -  |
| Total assets  | <u>-</u>                                    | <u>134,979</u>                                     | <u>-</u>   | <u>58,276</u>                              |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |   |  |  |  |
| Total deferred outflows of resources                | -   | -  | -  | -  |
| Total assets and deferred outflows of resources     | <u>-</u>                                    | <u>134,979</u>                                     | <u>-</u>   | <u>58,276</u>                              |
| <b>LIABILITIES</b>                                  |   |  |  |  |
| Accounts payable                                    | -   | 49,272   | -  | -  |
| Due to other funds                                  | -   | 33,944   | -  | 51,890                                     |
| Payable to other governments                        | -   | -  | -  | -  |
| Deferred revenue                                    | -   | -  | -  | -  |
| Other accrued expenditures                          | -   | 9,037  | -  | 6,386                                      |
| Other payables                                      | -   | -  | -  | -  |
| Total liabilities                                   | <u>-</u>                                    | <u>92,253</u>                                      | <u>-</u>   | <u>58,276</u>                              |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |   |  |  |  |
| Deferred tax revenues                               | -   | -  | -  | -  |
| Total deferred inflows of resources                 | -   | -  | -  | -  |
| Total liabilities and deferred inflows of resources | <u>-</u>                                    | <u>92,253</u>                                      | <u>-</u>   | <u>58,276</u>                              |
| <b>Fund balances:</b>                               |   |  |  |  |
| <b>Nonspendable:</b>                                |   |  |  |  |
| <b>Restricted:</b>                                  |   |  |  |  |
| General government                                  | -   | -  | -  | -  |
| Justice system                                      | -   | -  | -  | -  |
| Health and human services                           | -   | 42,726   | -  | -  |
| Infrastructure & environmental services             | -   | -  | -  | -  |
| Correctional and rehabilitation                     | -   | -  | -  | -  |
| Public safety                                       | -   | -  | -  | -  |
| Other purposes                                      | -   | -  | -  | -  |
| <b>Committed:</b>                                   |   |  |  |  |
| <b>Assigned:</b>                                    |   |  |  |  |
| Imprest and change funds                            | -   | -  | -  | -  |
| <b>Unassigned:</b>                                  |   |  |  |  |
| Total fund balances                                 | <u>-</u>                                    | <u>42,726</u>                                      | <u>-</u>   | <u>-</u>                                   |
| <b>Total liabilities and fund balances</b>          | <u>-</u>                                    | <u>134,979</u>                                     | <u>-</u>   | <u>58,276</u>                              |

Continued

Webb County, Texas  
 Balance Sheet  
 Nonmajor Special Revenue Funds  
 September 30, 2013

|   | <u>COPS Technology</u><br><u>Program</u> | <u>PAL National</u><br><u>Mentoring</u> | <u>CJD Juvenile</u><br><u>Accountability</u><br><u>Incentive Block</u> | <u>CJD Operation</u><br><u>Border Star</u> |
|---|--|---|--|--|
| <b>ASSETS</b>                                       |  |   |  |  |
| Cash and investments                                | \$ -                                     | \$ -                                    | \$ -   | \$ -                                       |
| Taxes receivable, net                               | -  | -                                       | -  | -  |
| Due from other funds                                | -  | -                                       | 506  | -  |
| Receivable from other governments                   | 31,500                                   | -                                       | 10,940   | 12,215                                     |
| Other receivables, net                              | -  | -                                       | -  | -  |
| Inventories   | -  | -                                       | -  | -  |
| Other assets  | -  | -                                       | -  | -  |
| Total assets  | <u>31,500</u>                            | <u>-</u>                                | <u>11,446</u>  | <u>12,215</u>                              |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |  |   |  |  |
| Total deferred outflows of resources                | -  | -                                       | -  | -  |
| Total assets and deferred outflows of resources     | <u>31,500</u>                            | <u>-</u>                                | <u>11,446</u>  | <u>12,215</u>                              |
| <b>LIABILITIES</b>                                  |  |   |  |  |
| Accounts payable                                    | 31,500                                   | -                                       | 8,268  | -  |
| Due to other funds                                  | -  | -                                       | 3,178  | 9,730                                      |
| Payable to other governments                        | -  | -                                       | -  | 849  |
| Deferred revenue                                    | -  | -                                       | -  | -  |
| Other accrued expenditures                          | -  | -                                       | -  | 1,636                                      |
| Other payables                                      | -  | -                                       | -  | -  |
| Total liabilities                                   | <u>31,500</u>                            | <u>-</u>                                | <u>11,446</u>  | <u>12,215</u>                              |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |  |   |  |  |
| Deferred tax revenues                               | -  | -                                       | -  | -  |
| Total deferred inflows of resources                 | -  | -                                       | -  | -  |
| Total liabilities and deferred inflows of resources | <u>31,500</u>                            | <u>-</u>                                | <u>11,446</u>  | <u>12,215</u>                              |
| <b>Fund balances:</b>                               |  |   |  |  |
| <b>Nonspendable:</b>                                |  |   |  |  |
| <b>Restricted:</b>                                  |  |   |  |  |
| General government                                  | -  | -                                       | -  | -  |
| Justice system                                      | -  | -                                       | -  | -  |
| Health and human services                           | -  | -                                       | -  | -  |
| Infrastructure & environmental services             | -  | -                                       | -  | -  |
| Correctional and rehabilitation                     | -  | -                                       | -  | -  |
| Public safety                                       | -  | -                                       | -  | -  |
| Other purposes                                      | -  | -                                       | -  | -  |
| <b>Committed:</b>                                   |  |   |  |  |
| <b>Assigned:</b>                                    |  |   |  |  |
| Imprest and change funds                            | -  | -                                       | -  | -  |
| <b>Unassigned:</b>                                  |  |   |  |  |
| Total fund balances                                 | <u>-</u>                                 | <u>-</u>                                | <u>-</u>   | <u>-</u>                                   |
| <b>Total liabilities and fund balances</b>          | <u>31,500</u>                            | <u>-</u>                                | <u>11,446</u>  | <u>12,215</u>                              |

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Special Revenue Funds  
September 30, 2013

|   | <b>Border Juvenile Gang<br/>Prevention</b>  |  |                     |                            |
|---|---|--|---------------------|----------------------------|
|   | <b>Intervention DJ-09-<br/>J20-23110-01</b> | <b>CJD 406 District<br/>Court Drug Program</b> | <b>VAWA 2129003</b> | <b>JAG 2010-DJ-BX-0494</b> |
| <b>ASSETS</b>                                       |   |  |                     |                            |
| Cash and investments                                | \$ -  | \$ -   | \$ -                | \$ -                       |
| Taxes receivable, net                               | -   | -  | -                   | -                          |
| Due from other funds                                | -   | 175  | -                   | 13                         |
| Receivable from other governments                   | -   | 88,628   | -                   | -                          |
| Other receivables, net                              | -   | -  | -                   | -                          |
| Inventories   | -   | -  | -                   | -                          |
| Other assets  | -   | -  | -                   | -                          |
| Total assets  | <u>-</u>                                    | <u>88,803</u>                                  | <u>-</u>            | <u>13</u>                  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |   |  |                     |                            |
| Total deferred outflows of resources                | -   | -  | -                   | -                          |
| Total assets and deferred outflows of resources     | <u>-</u>                                    | <u>88,803</u>                                  | <u>-</u>            | <u>13</u>                  |
| <b>LIABILITIES</b>                                  |   |  |                     |                            |
| Accounts payable                                    | -   | 6,340  | -                   | -                          |
| Due to other funds                                  | -   | 50,287   | -                   | 13                         |
| Payable to other governments                        | -   | -  | -                   | -                          |
| Deferred revenue                                    | -   | -  | -                   | -                          |
| Other accrued expenditures                          | -   | 2,727  | -                   | -                          |
| Other payables                                      | -   | -  | -                   | -                          |
| Total liabilities                                   | <u>-</u>                                    | <u>59,354</u>                                  | <u>-</u>            | <u>13</u>                  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |   |  |                     |                            |
| Deferred tax revenues                               | -   | -  | -                   | -                          |
| Total deferred inflows of resources                 | -   | -  | -                   | -                          |
| Total liabilities and deferred inflows of resources | <u>-</u>                                    | <u>59,354</u>                                  | <u>-</u>            | <u>13</u>                  |
| <b>Fund balances:</b>                               |   |  |                     |                            |
| <b>Nonspendable:</b>                                |   |  |                     |                            |
| <b>Restricted:</b>                                  |   |  |                     |                            |
| General government                                  | -   | -  | -                   | -                          |
| Justice system                                      | -   | -  | -                   | -                          |
| Health and human services                           | -   | -  | -                   | -                          |
| Infrastructure & environmental services             | -   | -  | -                   | -                          |
| Correctional and rehabilitation                     | -   | 29,449   | -                   | -                          |
| Public safety                                       | -   | -  | -                   | -                          |
| Other purposes                                      | -   | -  | -                   | -                          |
| <b>Committed:</b>                                   |   |  |                     |                            |
| <b>Assigned:</b>                                    |   |  |                     |                            |
| Imprest and change funds                            | -   | -  | -                   | -                          |
| <b>Unassigned:</b>                                  |   |  |                     |                            |
| Total fund balances                                 | <u>-</u>                                    | <u>29,449</u>                                  | <u>-</u>            | <u>-</u>                   |
| <b>Total liabilities and fund balances</b>          | <u>-</u>                                    | <u>88,803</u>                                  | <u>-</u>            | <u>13</u>                  |

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**September 30, 2013**

|   | <u>DEA Narcotics Task</u> | <u>Public Transportation</u> |                          |                         |
|---|---------------------------|------------------------------|--------------------------|-------------------------|
|   | <u>Force</u>              | <u>For Non Urbanized</u>     | <u>EMW-2010-FF-00578</u> | <u>2010 SHSP - 2011</u> |
|   |                           | <u>Areas</u>                 |                          | <u>SHSP</u>             |
| <b>ASSETS</b>                                       |                           |                              |                          |                         |
| Cash and investments                                | \$ -                      | \$ -                         | \$ -                     | \$ -                    |
| Taxes receivable, net                               | -                         | -                            | -                        | -                       |
| Due from other funds                                | 62,748                    | 23,406                       | -                        | -                       |
| Receivable from other governments                   | 226,841                   | 437,288                      | 26,293                   | 1,952                   |
| Other receivables, net                              | -                         | 48                           | -                        | -                       |
| Inventories   | -                         | 14,846                       | -                        | -                       |
| Other assets  | -                         | -                            | -                        | -                       |
| Total assets  | <u>289,589</u>            | <u>475,588</u>               | <u>26,293</u>            | <u>1,952</u>            |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                           |                              |                          |                         |
| Total deferred outflows of resources                | -                         | -                            | -                        | -                       |
| Total assets and deferred outflows of resources     | <u>289,589</u>            | <u>475,588</u>               | <u>26,293</u>            | <u>1,952</u>            |
| <b>LIABILITIES</b>                                  |                           |                              |                          |                         |
| Accounts payable                                    | -                         | 16,951                       | -                        | -                       |
| Due to other funds                                  | 276,074                   | 432,707                      | 25,325                   | 1,952                   |
| Payable to other governments                        | -                         | -                            | -                        | -                       |
| Deferred revenue                                    | -                         | -                            | -                        | -                       |
| Other accrued expenditures                          | 13,515                    | 11,084                       | 968                      | -                       |
| Other payables                                      | -                         | -                            | -                        | -                       |
| Total liabilities                                   | <u>289,589</u>            | <u>460,742</u>               | <u>26,293</u>            | <u>1,952</u>            |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                           |                              |                          |                         |
| Deferred tax revenues                               | -                         | -                            | -                        | -                       |
| Total deferred inflows of resources                 | -                         | -                            | -                        | -                       |
| Total liabilities and deferred inflows of resources | <u>289,589</u>            | <u>460,742</u>               | <u>26,293</u>            | <u>1,952</u>            |
| <b>Fund balances:</b>                               |                           |                              |                          |                         |
| <b>Nonspendable:</b>                                |                           |                              |                          |                         |
| <b>Restricted:</b>                                  |                           |                              |                          |                         |
| General government                                  | -                         | -                            | -                        | -                       |
| Justice system                                      | -                         | -                            | -                        | -                       |
| Health and human services                           | -                         | -                            | -                        | -                       |
| Infrastructure & environmental services             | -                         | 14,846                       | -                        | -                       |
| Correctional and rehabilitation                     | -                         | -                            | -                        | -                       |
| Public safety                                       | -                         | -                            | -                        | -                       |
| Other purposes                                      | -                         | -                            | -                        | -                       |
| <b>Committed:</b>                                   |                           |                              |                          |                         |
| <b>Assigned:</b>                                    |                           |                              |                          |                         |
| Imprest and change funds                            | -                         | -                            | -                        | -                       |
| <b>Unassigned:</b>                                  |                           |                              |                          |                         |
| Total fund balances                                 | <u>-</u>                  | <u>14,846</u>                | <u>-</u>                 | <u>-</u>                |
| Total liabilities and fund balances                 | <u>289,589</u>            | <u>475,588</u>               | <u>26,293</u>            | <u>1,952</u>            |

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Special Revenue Funds  
September 30, 2013

|   | <u>Operation</u><br><u>Stonegarden Grant</u><br><u>FY-2009</u> | <u>Operation</u><br><u>Stonegarden Grant</u><br><u>FY-2010</u> | <u>Operation</u><br><u>Stonegarden Grant</u><br><u>FY-2011</u> | <u>Operation</u><br><u>Stonegarden Grant</u><br><u>FY-2012</u> |
|---|--|--|--|--|
| <b>ASSETS</b>                                       |  |  |  |  |
| Cash and investments                                | \$ -   | \$ -   | \$ -   | \$ -   |
| Taxes receivable, net                               | -  | -  | -  | -  |
| Due from other funds                                | 1,764  | -  | -  | -  |
| Receivable from other governments                   | -  | -  | 185,478  | 308,362  |
| Other receivables, net                              | -  | -  | -  | 1,886  |
| Inventories   | -  | -  | -  | -  |
| Other assets  | -  | -  | -  | -  |
| Total assets  | <u>1,764</u>   | <u>-</u>   | <u>185,478</u>   | <u>310,248</u>   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |  |  |  |  |
| Total deferred outflows of resources                | -  | -  | -  | -  |
| Total assets and deferred outflows of resources     | <u>1,764</u>   | <u>-</u>   | <u>185,478</u>   | <u>310,248</u>   |
| <b>LIABILITIES</b>                                  |  |  |  |  |
| Accounts payable                                    | -  | -  | 3,465  | -  |
| Due to other funds                                  | -  | -  | 182,013  | 224,016  |
| Payable to other governments                        | 1,764  | -  | -  | -  |
| Deferred revenue                                    | -  | -  | -  | -  |
| Other accrued expenditures                          | -  | -  | -  | 86,232   |
| Other payables                                      | -  | -  | -  | -  |
| Total liabilities                                   | <u>1,764</u>   | <u>-</u>   | <u>185,478</u>   | <u>310,248</u>   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |  |  |  |  |
| Deferred tax revenues                               | -  | -  | -  | -  |
| Total deferred inflows of resources                 | -  | -  | -  | -  |
| Total liabilities and deferred inflows of resources | <u>1,764</u>   | <u>-</u>   | <u>185,478</u>   | <u>310,248</u>   |
| <b>Fund balances:</b>                               |  |  |  |  |
| <b>Nonspendable:</b>                                |  |  |  |  |
| <b>Restricted:</b>                                  |  |  |  |  |
| General government                                  | -  | -  | -  | -  |
| Justice system                                      | -  | -  | -  | -  |
| Health and human services                           | -  | -  | -  | -  |
| Infrastructure & environmental services             | -  | -  | -  | -  |
| Correctional and rehabilitation                     | -  | -  | -  | -  |
| Public safety                                       | -  | -  | -  | -  |
| Other purposes                                      | -  | -  | -  | -  |
| <b>Committed:</b>                                   |  |  |  |  |
| <b>Assigned:</b>                                    |  |  |  |  |
| Imprest and change funds                            | -  | -  | -  | -  |
| Unassigned:   | -  | -  | -  | -  |
| Total fund balances                                 | <u>-</u>   | <u>-</u>   | <u>-</u>   | <u>-</u>   |
| <b>Total liabilities and fund balances</b>          | <u>1,764</u>   | <u>-</u>   | <u>185,478</u>   | <u>310,248</u>   |

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Special Revenue Funds  
September 30, 2013

|   | <u>State Comptroller -<br/>Law Enforcement<br/>Officer's Standards<br/>and Education<br/>Account</u> | <u>State Comptroller -<br/>49th Judicial District</u> | <u>Texas Juvenile<br/>Justice Department</u> | <u>TDHCA Veteran's<br/>Rental</u> |
|---|--|---|--|-----------------------------------|
| <b>ASSETS</b>                                       |  |   |  |                                   |
| Cash and investments                                | \$ -   | \$ 4,547  | \$ 231,949                                   | \$ -                              |
| Taxes receivable, net                               | -  | -   | -  | -                                 |
| Due from other funds                                | 35,123   | -   | 84,462                                       | -                                 |
| Receivable from other governments                   | -  | -   | 247,024                                      | -                                 |
| Other receivables, net                              | -  | -   | 52,128                                       | -                                 |
| Inventories   | -  | -   | -  | -                                 |
| Other assets  | -  | -   | -  | -                                 |
| Total assets  | <u>35,123</u>  | <u>4,547</u>  | <u>615,563</u>                               | <u>-</u>                          |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |  |   |  |                                   |
| Total deferred outflows of resources                | -  | -   | -  | -                                 |
| Total assets and deferred outflows of resources     | <u>35,123</u>  | <u>4,547</u>  | <u>615,563</u>                               | <u>-</u>                          |
| <b>LIABILITIES</b>                                  |  |   |  |                                   |
| Accounts payable                                    | -  | -   | 94,472                                       | -                                 |
| Due to other funds                                  | -  | 2,340   | 146,029                                      | -                                 |
| Payable to other governments                        | -  | -   | 7  | -                                 |
| Deferred revenue                                    | -  | -   | -  | -                                 |
| Other accrued expenditures                          | -  | -   | 53,093                                       | -                                 |
| Other payables                                      | -  | -   | 4,492  | -                                 |
| Total liabilities                                   | <u>-</u>   | <u>2,340</u>  | <u>298,093</u>                               | <u>-</u>                          |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |  |   |  |                                   |
| Deferred tax revenues                               | -  | -   | -  | -                                 |
| Total deferred inflows of resources                 | -  | -   | -  | -                                 |
| Total liabilities and deferred inflows of resources | <u>-</u>   | <u>2,340</u>  | <u>298,093</u>                               | <u>-</u>                          |
| <b>Fund balances:</b>                               |  |   |  |                                   |
| <b>Nonspendable:</b>                                |  |   |  |                                   |
| <b>Restricted:</b>                                  |  |   |  |                                   |
| General government                                  | -  | -   | -  | -                                 |
| Justice system                                      | 35,123   | 2,207   | 317,470                                      | -                                 |
| Health and human services                           | -  | -   | -  | -                                 |
| Infrastructure & environmental services             | -  | -   | -  | -                                 |
| Correctional and rehabilitation                     | -  | -   | -  | -                                 |
| Public safety                                       | -  | -   | -  | -                                 |
| Other purposes                                      | -  | -   | -  | -                                 |
| <b>Committed:</b>                                   |  |   |  |                                   |
| <b>Assigned:</b>                                    |  |   |  |                                   |
| Imprest and change funds                            | -  | -   | -  | -                                 |
| <b>Unassigned:</b>                                  |  |   |  |                                   |
| Total fund balances                                 | <u>35,123</u>  | <u>2,207</u>  | <u>317,470</u>                               | <u>-</u>                          |
| <b>Total liabilities and fund balances</b>          | <u>35,123</u>  | <u>4,547</u>  | <u>615,563</u>                               | <u>-</u>                          |

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**September 30, 2013**

|   | <u>Rio Grande Int Study</u><br><u>Project</u> | <u>Indigent Def</u><br><u>Equalization</u> | <u>OAG Contract 13-</u><br><u>C0095</u> | <u>VCLG Contract</u><br><u>1442797</u> |
|---|---|--|---|--|
| <b>ASSETS</b>                                       |   |  |   |  |
| Cash and investments                                | \$ -  | \$ -                                       | \$ -                                    | \$ -                                   |
| Taxes receivable, net                               | -   | -  | -                                       | -                                      |
| Due from other funds                                | -   | 684  | 68,702                                  | -                                      |
| Receivable from other governments                   | 26,126  | -  | -                                       | 10,722                                 |
| Other receivables, net                              | -   | -  | -                                       | -                                      |
| Inventories   | -   | -  | -                                       | -                                      |
| Other assets  | -   | -  | -                                       | -                                      |
| Total assets  | <u>26,126</u>                                 | <u>684</u>                                 | <u>68,702</u>                           | <u>10,722</u>                          |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |   |  |   |  |
| Total deferred outflows of resources                | -   | -  | -                                       | -                                      |
| Total assets and deferred outflows of resources     | <u>26,126</u>                                 | <u>684</u>                                 | <u>68,702</u>                           | <u>10,722</u>                          |
| <b>LIABILITIES</b>                                  |   |  |   |  |
| Accounts payable                                    | -   | -  | -                                       | -                                      |
| Due to other funds                                  | 26,126  | -  | -                                       | 9,751                                  |
| Payable to other governments                        | -   | -  | -                                       | -                                      |
| Deferred revenue                                    | -   | -  | -                                       | -                                      |
| Other accrued expenditures                          | -   | -  | -                                       | 971                                    |
| Other payables                                      | -   | -  | -                                       | -                                      |
| Total liabilities                                   | <u>26,126</u>                                 | <u>-</u>                                   | <u>-</u>                                | <u>10,722</u>                          |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |   |  |   |  |
| Deferred tax revenues                               | -   | -  | -                                       | -                                      |
| Total deferred inflows of resources                 | -   | -  | -                                       | -                                      |
| Total liabilities and deferred inflows of resources | <u>26,126</u>                                 | <u>-</u>                                   | <u>-</u>                                | <u>10,722</u>                          |
| <b>Fund balances:</b>                               |   |  |   |  |
| <b>Nonspendable:</b>                                |   |  |   |  |
| <b>Restricted:</b>                                  |   |  |   |  |
| General government                                  | -   | -  | -                                       | -                                      |
| Justice system                                      | -   | 684  | 68,702                                  | -                                      |
| Health and human services                           | -   | -  | -                                       | -                                      |
| Infrastructure & environmental services             | -   | -  | -                                       | -                                      |
| Correctional and rehabilitation                     | -   | -  | -                                       | -                                      |
| Public safety                                       | -   | -  | -                                       | -                                      |
| Other purposes                                      | -   | -  | -                                       | -                                      |
| <b>Committed:</b>                                   |   |  |   |  |
| <b>Assigned:</b>                                    |   |  |   |  |
| Imprest and change funds                            | -   | -  | -                                       | -                                      |
| <b>Unassigned:</b>                                  |   |  |   |  |
| Total fund balances                                 | <u>-</u>                                      | <u>684</u>                                 | <u>68,702</u>                           | <u>-</u>                               |
| <b>Total liabilities and fund balances</b>          | <u>26,126</u>                                 | <u>684</u>                                 | <u>68,702</u>                           | <u>10,722</u>                          |

Continued

Webb County, Texas  
 Balance Sheet  
 Nonmajor Special Revenue Funds  
 September 30, 2013

|   | <u>Office of Attorney<br/>General -Texas VINE</u> | <u>Other Victim<br/>Assistance</u> | <u>OAG-ICAC Task<br/>Force</u> | <u>Operation Border Star<br/>LBSP-11</u> |
|---|---|------------------------------------|--------------------------------|--|
| <b>ASSETS</b>                                       |   |                                    |                                |  |
| Cash and investments                                | \$ -  | \$ -                               | \$ -                           | \$ -                                     |
| Taxes receivable, net                               | -   | -                                  | -                              | -  |
| Due from other funds                                | -   | -                                  | -                              | -  |
| Receivable from other governments                   | -   | 8,980                              | 14,976                         | -  |
| Other receivables, net                              | -   | -                                  | -                              | -  |
| Inventories   | -   | -                                  | -                              | -  |
| Other assets  | -   | -                                  | -                              | -  |
| Total assets  | -   | 8,980                              | 14,976                         | -  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |   |                                    |                                |  |
| Total deferred outflows of resources                | -   | -                                  | -                              | -  |
| Total assets and deferred outflows of resources     | -   | 8,980                              | 14,976                         | -  |
| <b>LIABILITIES</b>                                  |   |                                    |                                |  |
| Accounts payable                                    | -   | -                                  | 14,976                         | -  |
| Due to other funds                                  | -   | 8,026                              | -                              | -  |
| Payable to other governments                        | -   | -                                  | -                              | -  |
| Deferred revenue                                    | -   | -                                  | -                              | -  |
| Other accrued expenditures                          | -   | 954                                | -                              | -  |
| Other payables                                      | -   | -                                  | -                              | -  |
| Total liabilities                                   | -   | 8,980                              | 14,976                         | -  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |   |                                    |                                |  |
| Deferred tax revenues                               | -   | -                                  | -                              | -  |
| Total deferred inflows of resources                 | -   | -                                  | -                              | -  |
| Total liabilities and deferred inflows of resources | -   | 8,980                              | 14,976                         | -  |
| <b>Fund balances:</b>                               |   |                                    |                                |  |
| <b>Nonspendable:</b>                                |   |                                    |                                |  |
| <b>Restricted:</b>                                  |   |                                    |                                |  |
| General government                                  | -   | -                                  | -                              | -  |
| Justice system                                      | -   | -                                  | -                              | -  |
| Health and human services                           | -   | -                                  | -                              | -  |
| Infrastructure & environmental services             | -   | -                                  | -                              | -  |
| Correctional and rehabilitation                     | -   | -                                  | -                              | -  |
| Public safety                                       | -   | -                                  | -                              | -  |
| Other purposes                                      | -   | -                                  | -                              | -  |
| <b>Committed:</b>                                   |   |                                    |                                |  |
| <b>Assigned:</b>                                    |   |                                    |                                |  |
| Imprest and change funds                            | -   | -                                  | -                              | -  |
| Unassigned:   | -   | -                                  | -                              | -  |
| Total fund balances                                 | -   | -                                  | -                              | -  |
| Total liabilities and fund balances                 | -   | 8,980                              | 14,976                         | -  |

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Special Revenue Funds  
September 30, 2013

|   | <u>Local Border Sec</u><br><u>Prgm FY2012</u> | <u>2013 Local Border</u><br><u>Security Program</u> | <u>CJD-CCH Reporting</u><br><u>Compliance Report</u> | <u>Border Prosecutor</u><br><u>Unit</u> |
|---|---|---|--|---|
| <b>ASSETS</b>                                       |   |   |  |   |
| Cash and investments                                | \$ -  | \$ -  | \$ -   | \$ -                                    |
| Taxes receivable, net                               | -   | -   | -  | -                                       |
| Due from other funds                                | 275   | 13,655  | -  | -                                       |
| Receivable from other governments                   | 4,564   | 59,979  | -  | 16,832                                  |
| Other receivables, net                              | -   | -   | -  | -                                       |
| Inventories   | -   | -   | -  | -                                       |
| Other assets  | -   | -   | -  | -                                       |
| Total assets  | <u>4,839</u>                                  | <u>73,634</u>                                       | <u>-</u>   | <u>16,832</u>                           |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |   |   |  |   |
| Total deferred outflows of resources                | -   | -   | -  | -                                       |
| Total assets and deferred outflows of resources     | <u>4,839</u>                                  | <u>73,634</u>                                       | <u>-</u>   | <u>16,832</u>                           |
| <b>LIABILITIES</b>                                  |   |   |  |   |
| Accounts payable                                    | -   | -   | -  | -                                       |
| Due to other funds                                  | 4,839   | 72,168  | -  | 11,422                                  |
| Payable to other governments                        | -   | -   | -  | -                                       |
| Deferred revenue                                    | -   | -   | -  | -                                       |
| Other accrued expenditures                          | -   | 1,466   | -  | 5,410                                   |
| Other payables                                      | -   | -   | -  | -                                       |
| Total liabilities                                   | <u>4,839</u>                                  | <u>73,634</u>                                       | <u>-</u>   | <u>16,832</u>                           |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |   |   |  |   |
| Deferred tax revenues                               | -   | -   | -  | -                                       |
| Total deferred inflows of resources                 | -   | -   | -  | -                                       |
| Total liabilities and deferred inflows of resources | <u>4,839</u>                                  | <u>73,634</u>                                       | <u>-</u>   | <u>16,832</u>                           |
| <b>Fund balances:</b>                               |   |   |  |   |
| <b>Nonspendable:</b>                                |   |   |  |   |
| <b>Restricted:</b>                                  |   |   |  |   |
| General government                                  | -   | -   | -  | -                                       |
| Justice system                                      | -   | -   | -  | -                                       |
| Health and human services                           | -   | -   | -  | -                                       |
| Infrastructure & environmental services             | -   | -   | -  | -                                       |
| Correctional and rehabilitation                     | -   | -   | -  | -                                       |
| Public safety                                       | -   | -   | -  | -                                       |
| Other purposes                                      | -   | -   | -  | -                                       |
| <b>Committed:</b>                                   |   |   |  |   |
| <b>Assigned:</b>                                    |   |   |  |   |
| Imprest and change funds                            | -   | -   | -  | -                                       |
| <b>Unassigned:</b>                                  |   |   |  |   |
| Total fund balances                                 | <u>-</u>                                      | <u>-</u>  | <u>-</u>   | <u>-</u>                                |
| <b>Total liabilities and fund balances</b>          | <u>4,839</u>                                  | <u>73,634</u>                                       | <u>-</u>   | <u>16,832</u>                           |

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**September 30, 2013**

|   | <b>Total-Nonmajor<br/>Special Revenues<br/>Funds</b> |
|---|--|
| <b>ASSETS</b>                                       |  |
| Cash and investments                                | \$ 4,952,088   |
| Taxes receivable, net                               | 187,479  |
| Due from other funds                                | 4,963,241  |
| Receivable from other governments                   | 2,925,215  |
| Other receivables, net                              | 637,409  |
| Inventories   | 14,846   |
| Other assets  | 11,540   |
| Total assets  | 13,691,818   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |  |
| Total deferred outflows of resources                | -  |
| Total assets and deferred outflows of resources     | 13,691,818   |
| <b>LIABILITIES</b>                                  |  |
| Accounts payable                                    | 1,050,676  |
| Due to other funds                                  | 2,851,698  |
| Payable to other governments                        | 4,565  |
| Deferred revenue                                    | 642,698  |
| Other accrued expenditures                          | 561,476  |
| Other payables                                      | 71,602   |
| Total liabilities                                   | 5,182,715  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |  |
| Deferred tax revenues                               | 174,334  |
| Total deferred inflows of resources                 | 174,334  |
| Total liabilities and deferred inflows of resources | 5,357,049  |
| <b>Fund balances:</b>                               |  |
| <b>Nonspendable:</b>                                |  |
| <b>Restricted:</b>                                  |  |
| General government                                  | 1,500,967  |
| Justice system                                      | 1,177,061  |
| Health and human services                           | 1,945,980  |
| Infrastructure & environmental services             | 590,707  |
| Correctional and rehabilitation                     | 52,620   |
| Public safety                                       | 2,948,243  |
| Other purposes                                      | 91,241   |
| <b>Committed:</b>                                   |  |
| <b>Assigned:</b>                                    |  |
| Imprest and change funds                            | 27,950   |
| <b>Unassigned:</b>                                  |  |
| Total fund balances                                 | 8,334,769  |
| Total liabilities and fund balances                 | 13,691,818   |

Concluded

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2013

|   | <u>Webb County Clerk</u><br><u>Archive</u> | <u>Webb County</u><br><u>Hotel/Motel</u><br><u>Occupancy Tax</u> | <u>Webb County</u><br><u>Records Management</u><br><u>and Preservation</u> | <u>District Clerk</u><br><u>Preservation</u> |
|---|--|--|--|--|
| <b>REVENUES</b>   |  |  |  |  |
| Property Taxes  | \$ -                                       | \$ -   | \$ -   | \$ -   |
| Sales and other taxes                                     | -  | 602,264  | -  | -  |
| Fees and fines  | -  | -  | -  | -  |
| Intergovernmental   | -  | -  | -  | -  |
| Charges for services                                      | 171,855                                    | -  | 48,202   | 85,337                                       |
| Investment earnings                                       | -  | 682  | -  | -  |
| Miscellaneous   | -  | -  | -  | -  |
| Grant matching  | -  | -  | -  | -  |
| Total revenues  | <u>171,855</u>                             | <u>602,946</u>   | <u>48,202</u>  | <u>85,337</u>                                |
| <b>EXPENDITURES</b>                                       |  |  |  |  |
| Current:  |  |  |  |  |
| General government  | 101,973                                    | 219,989  | 101,791  | 13,996                                       |
| 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>101,973</u>                             | <u>219,989</u>   | <u>101,791</u>   | <u>13,996</u>                                |
| Excess (deficiency) of revenues over (under) expenditures | <u>69,882</u>                              | <u>382,957</u>   | <u>(53,589)</u>  | <u>71,341</u>                                |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |  |  |  |  |
| Capital leases issued                                     | -  | -  | -  | -  |
| Transfers in  | -  | -  | 50,000   | -  |
| Transfers out   | -  | (121,330)  | -  | -  |
| Proceeds from sale of equipment                           | -  | -  | -  | -  |
| Total other financing sources and (uses)                  | <u>-</u>                                   | <u>(121,330)</u>   | <u>50,000</u>  | <u>-</u>                                     |
| Net change in fund balances                               | <u>69,882</u>                              | <u>261,627</u>   | <u>(3,589)</u>   | <u>71,341</u>                                |
| Fund balances - beginning, restated                       | <u>285,020</u>                             | <u>656,426</u>   | <u>39,856</u>  | <u>270,885</u>                               |
| Fund balances - ending                                    | <u>\$ 354,902</u>                          | <u>\$ 918,053</u>  | <u>\$ 36,267</u>   | <u>\$ 342,226</u>                            |

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended September 30, 2013**

|   | <u>Webb County Clerk</u><br><u>Records Management</u><br><u>and Preservation</u> | <u>Road and Bridge</u> | <u>Webb County Tax</u><br><u>Assessor / Collector</u><br><u>Vehicle Inventory Tax</u> | <u>Justice Court</u><br><u>Technology</u> |
|---|--|------------------------|---|---|
| <b>REVENUES</b>   |  |                        |   |   |
| Property Taxes  | \$ -   | \$ 1,882,295           | \$ -  | \$ -                                      |
| Sales and other taxes                                     | -  | -                      | -   | -   |
| Fees and fines  | -  | 1,570,588              | -   | -   |
| Intergovernmental   | -  | 31,367                 | -   | -   |
| Charges for services                                      | 178,335  | 2,323,984              | 1,390   | 104,227                                   |
| Investment earnings                                       | -  | -                      | -   | -   |
| Miscellaneous   | -  | 199,060                | -   | -   |
| Grant matching  | -  | -                      | -   | -   |
| <b>Total revenues</b>                                     | <b>178,335</b>   | <b>6,007,294</b>       | <b>1,390</b>  | <b>104,227</b>                            |
| <b>EXPENDITURES</b>                                       |  |                        |   |   |
| Current:  |  |                        |   |   |
| General government  | 89,162   | -                      | 1,390   | -   |
| Public safety   | -  | 28,261                 | -   | -   |
| Justice system  | -  | -                      | -   | 16,881                                    |
| Health and human services                                 | -  | -                      | -   | -   |
| Infrastructure and environmental services                 | -  | 5,626,742              | -   | -   |
| Corrections and rehabilitation                            | -  | -                      | -   | -   |
| Community and economic development                        | -  | -                      | -   | -   |
| Debt Service  |  |                        |   |   |
| Principal   | -  | -                      | -   | -   |
| Interest and other charges                                | -  | -                      | -   | -   |
| Capital outlay  | -  | 1,606,029              | -   | -   |
| <b>Total Expenditures</b>                                 | <b>89,162</b>  | <b>7,261,032</b>       | <b>1,390</b>  | <b>16,881</b>                             |
| Excess (deficiency) of revenues over (under) expenditures | 89,173   | (1,253,738)            | -   | 87,346                                    |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |  |                        |   |   |
| Capital leases issued                                     | -  | 1,606,029              | -   | -   |
| Transfers in  | -  | -                      | -   | -   |
| Transfers out   | -  | (400,000)              | -   | -   |
| Proceeds from sale of equipment                           | -  | 91,000                 | -   | -   |
| <b>Total other financing sources and (uses)</b>           | <b>-</b>   | <b>1,297,029</b>       | <b>-</b>  | <b>-</b>                                  |
| <b>Net change in fund balances</b>                        | <b>89,173</b>  | <b>43,291</b>          | <b>-</b>  | <b>87,346</b>                             |
| <b>Fund balances - beginning, restated</b>                | <b>421,591</b>   | <b>614,497</b>         | <b>-</b>  | <b>475,510</b>                            |
| <b>Fund balances - ending</b>                             | <b>\$ 510,764</b>  | <b>\$ 657,788</b>      | <b>\$ -</b>   | <b>\$ 562,856</b>                         |

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended September 30, 2013**

|   | <u>Election Contract</u><br><u>Services</u> | <u>County Attorney</u><br><u>Federal Forfeiture</u> | <u>Webb County</u><br><u>Constable Precinct 1</u><br><u>State Forfeiture</u> | <u>Webb County</u><br><u>Constable Precinct 1</u><br><u>Federal Forfeiture</u> |
|---|---|---|--|--|
| <b>REVENUES</b>   |   |   |  |  |
| Property Taxes  | \$ -  | \$ -  | \$ -   | \$ -   |
| Sales and other taxes                                     | -   | -   | -  | -  |
| Fees and fines  | -   | -   | -  | -  |
| Intergovernmental   | -   | 148,851   | -  | 7,988  |
| Charges for services                                      | 259,103                                     | -   | -  | -  |
| Investment earnings                                       | 709   | 52  | -  | 4  |
| Miscellaneous   | -   | -   | -  | -  |
| Grant matching  | -   | -   | -  | -  |
| <b>Total revenues</b>                                     | <u>259,812</u>                              | <u>148,903</u>                                      | <u>-</u>   | <u>7,992</u>   |
| <b>EXPENDITURES</b>                                       |   |   |  |  |
| Current:  |   |   |  |  |
| General government  | 205,053                                     | -   | -  | -  |
| Public safety   | -   | 10,976  | 55   | 648  |
| 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  | -   | -   | -  | -  |
| <b>Total Expenditures</b>                                 | <u>205,053</u>                              | <u>10,976</u>                                       | <u>55</u>  | <u>648</u>   |
| Excess (deficiency) of revenues over (under) expenditures | <u>54,759</u>                               | <u>137,927</u>                                      | <u>(55)</u>  | <u>7,344</u>   |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |   |   |  |  |
| Capital leases issued                                     | -   | -   | -  | -  |
| Transfers in  | -   | -   | -  | -  |
| Transfers out   | -   | -   | -  | (368)  |
| Proceeds from sale of equipment                           | -   | -   | -  | -  |
| <b>Total other financing sources and (uses)</b>           | <u>-</u>                                    | <u>-</u>  | <u>-</u>   | <u>(368)</u>   |
| <b>Net change in fund balances</b>                        | <u>54,759</u>                               | <u>137,927</u>                                      | <u>(55)</u>  | <u>6,976</u>   |
| Fund balances - beginning, restated                       | <u>72,633</u>                               | <u>33,104</u>                                       | <u>273</u>   | <u>90</u>  |
| <b>Fund balances - ending</b>                             | <u>\$ 127,392</u>                           | <u>\$ 171,031</u>                                   | <u>\$ 218</u>  | <u>\$ 7,066</u>  |

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended September 30, 2013**

|   | <u>Webb County</u><br><u>Constable Precinct 2</u><br><u>State Forfeiture</u> | <u>Webb County</u><br><u>Constable Precinct 4</u><br><u>Federal Forfeiture</u> | <u>Webb County Sheriff</u><br><u>Treasury Federal</u><br><u>Forfeiture</u> | <u>Webb County Sheriff</u><br><u>Justice Federal</u><br><u>Forfeiture</u> |
|---|--|--|--|---|
| <b>REVENUES</b>   |  |  |  |   |
| Property Taxes  | \$ -   | \$ -   | \$ -   | \$ -  |
| Sales and other taxes                                     | -  | -  | -  | -   |
| Fees and fines  | -  | -  | -  | 463,045   |
| Intergovernmental   | -  | 3,000  | 136,616  | -   |
| Charges for services                                      | -  | -  | -  | -   |
| Investment earnings                                       | -  | 5  | 785  | 186   |
| Miscellaneous   | -  | 5,640  | -  | -   |
| Grant matching  | -  | -  | -  | -   |
| Total revenues  | <u>-</u>   | <u>8,645</u>   | <u>137,401</u>   | <u>463,231</u>  |
| <b>EXPENDITURES</b>                                       |  |  |  |   |
| Current:  |  |  |  |   |
| General government  | -  | -  | -  | -   |
| Public safety   | -  | 9,207  | 608,002  | 184,903   |
| 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  | -  | -  | 108,273  | 30,980  |
| Total Expenditures  | <u>-</u>   | <u>9,207</u>   | <u>716,275</u>   | <u>215,883</u>  |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u>   | <u>(562)</u>   | <u>(578,874)</u>   | <u>247,348</u>  |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |  |  |  |   |
| Capital leases issued                                     | -  | -  | -  | -   |
| Transfers in  | -  | -  | -  | -   |
| Transfers out   | -  | -  | (1,287)  | (46,685)  |
| Proceeds from sale of equipment                           | -  | -  | -  | -   |
| Total other financing sources and (uses)                  | <u>-</u>   | <u>-</u>   | <u>(1,287)</u>   | <u>(46,685)</u>   |
| Net change in fund balances                               | <u>-</u>   | <u>(562)</u>   | <u>(580,161)</u>   | <u>200,663</u>  |
| Fund balances - beginning, restated                       | <u>606</u>   | <u>3,755</u>   | <u>1,041,405</u>   | <u>127,653</u>  |
| Fund balances - ending                                    | <u>\$ 606</u>  | <u>\$ 3,193</u>  | <u>\$ 461,244</u>  | <u>\$ 328,316</u>   |

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2013

|   | <u>Webb County District</u><br><u>Attorney Treasury</u><br><u>Federal Forfeiture</u> | <u>Webb County Sheriff</u><br><u>State Forfeiture</u> | <u>Webb County District</u><br><u>Attorney Justice</u><br><u>Federal Forfeiture</u> | <u>Webb County District</u><br><u>Attorney State</u><br><u>Forfeiture</u> |
|---|--|---|---|---|
| <b>REVENUES</b>   |  |   |   |   |
| Property Taxes  | \$ -   | \$ -  | \$ -  | \$ -  |
| Sales and other taxes                                     | -  | -   | -   | -   |
| Fees and fines  | 20,427   | -   | -   | -   |
| Intergovernmental   | -  | 65,257  | 2,149,337   | 180,491   |
| Charges for services                                      | -  | -   | -   | -   |
| Investment earnings                                       | -  | 158   | 597   | 60  |
| Miscellaneous   | -  | -   | 62,996  | -   |
| Grant matching  | -  | -   | -   | -   |
| <b>Total revenues</b>                                     | <b>20,427</b>  | <b>65,415</b>   | <b>2,212,930</b>  | <b>180,551</b>  |
| <b>EXPENDITURES</b>                                       |  |   |   |   |
| Current:  |  |   |   |   |
| General government  | -  | -   | -   | -   |
| Public safety   | 7,885  | 118,366   | 408,854   | 124,508   |
| Justice system  | -  | -   | -   | -   |
| Health and human services                                 | -  | -   | -   | -   |
| Infrastructure and environmental services                 | -  | -   | -   | -   |
| Corrections and rehabilitation                            | -  | -   | -   | -   |
| Community and economic development                        | -  | -   | -   | -   |
| Debt Service  |  |   |   |   |
| Principal   | -  | -   | 55,690  | -   |
| Interest and other charges                                | -  | -   | 8,429   | -   |
| Capital outlay  | -  | -   | 71,045  | -   |
| <b>Total Expenditures</b>                                 | <b>7,885</b>   | <b>118,366</b>  | <b>544,018</b>  | <b>124,508</b>  |
| Excess (deficiency) of revenues over (under) expenditures | 12,542   | (52,951)  | 1,668,912   | 56,043  |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |  |   |   |   |
| Capital leases issued                                     | -  | -   | -   | -   |
| Transfers in  | -  | -   | -   | -   |
| Transfers out   | -  | -   | (95,244)  | (20,000)  |
| Proceeds from sale of equipment                           | -  | -   | -   | -   |
| <b>Total other financing sources and (uses)</b>           | <b>-</b>   | <b>-</b>  | <b>(95,244)</b>   | <b>(20,000)</b>   |
| <b>Net change in fund balances</b>                        | <b>12,542</b>  | <b>(52,951)</b>                                       | <b>1,573,668</b>  | <b>36,043</b>   |
| Fund balances - beginning, restated                       | -  | 166,295   | 137,897   | 27,844  |
| <b>Fund balances - ending</b>                             | <b>\$ 12,542</b>   | <b>\$ 113,344</b>                                     | <b>\$ 1,711,565</b>   | <b>\$ 63,887</b>  |

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended September 30, 2013**

|   | <u>DA State</u><br><u>Forfeit/Gambling</u> | <u>District Attorney Hot</u><br><u>Check Fee</u> | <u>Juvenile Case</u><br><u>Manager Fund</u> | <u>Courthouse Security</u><br><u>Fees</u> |
|---|--|--|---|---|
| <b>REVENUES</b>   |  |  |   |   |
| Property Taxes  | \$ -                                       | \$ -   | \$ -  | \$ -                                      |
| Sales and other taxes                                     | -  | -  | -   | -   |
| Fees and fines  | -  | -  | 71,449                                      | -   |
| Intergovernmental   | 143,839                                    | -  | -   | -   |
| Charges for services                                      | -  | 18,900   | -   | 196,658                                   |
| Investment earnings                                       | -  | -  | -   | -   |
| Miscellaneous   | -  | -  | -   | -   |
| Grant matching  | -  | -  | -   | -   |
| <b>Total revenues</b>                                     | <u>143,839</u>                             | <u>18,900</u>                                    | <u>71,449</u>                               | <u>196,658</u>                            |
| <b>EXPENDITURES</b>                                       |  |  |   |   |
| Current:  |  |  |   |   |
| General government  | -  | -  | -   | -   |
| Public safety   | 42,436                                     | -  | -   | -   |
| Justice system  | -  | 31,458   | 99,515                                      | -   |
| Health and human services                                 | -  | -  | -   | -   |
| Infrastructure and environmental services                 | -  | -  | -   | -   |
| Corrections and rehabilitation                            | -  | -  | -   | -   |
| Community and economic development                        | -  | -  | -   | -   |
| Debt Service  |  |  |   |   |
| Principal   | -  | -  | -   | -   |
| Interest and other charges                                | -  | -  | -   | -   |
| Capital outlay  | -  | -  | -   | -   |
| <b>Total Expenditures</b>                                 | <u>42,436</u>                              | <u>31,458</u>                                    | <u>99,515</u>                               | <u>-</u>                                  |
| Excess (deficiency) of revenues over (under) expenditures | <u>101,403</u>                             | <u>(12,558)</u>                                  | <u>(28,066)</u>                             | <u>196,658</u>                            |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |  |  |   |   |
| Capital leases issued                                     | -  | -  | -   | -   |
| Transfers in  | -  | -  | 35,000                                      | -   |
| Transfers out   | (42,748)                                   | -  | -   | (181,750)                                 |
| Proceeds from sale of equipment                           | -  | -  | -   | -   |
| <b>Total other financing sources and (uses)</b>           | <u>(42,748)</u>                            | <u>-</u>   | <u>35,000</u>                               | <u>(181,750)</u>                          |
| <b>Net change in fund balances</b>                        | <u>58,655</u>                              | <u>(12,558)</u>                                  | <u>6,934</u>                                | <u>14,908</u>                             |
| <b>Fund balances - beginning, restated</b>                | <u>459</u>                                 | <u>18,248</u>                                    | <u>52,818</u>                               | <u>54,489</u>                             |
| <b>Fund balances - ending</b>                             | <u>\$ 59,114</u>                           | <u>\$ 5,690</u>                                  | <u>\$ 59,752</u>                            | <u>\$ 69,397</u>                          |

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended September 30, 2013**

|  | <u>J.P. Courthouse</u><br><u>Security</u> | <u>Laredo Webb County</u><br><u>Child Welfare Unit</u> | <u>Webb County Sheriff</u><br><u>Inmate Commissary</u><br><u>Sales Commission</u> | <u>Child Abuse</u><br><u>Prevention</u> |
|--|---|--|---|---|
| <b>REVENUES</b>  |   |  |   |   |
| Property Taxes   | \$ -                                      | \$ -   | \$ -  | \$ -                                    |
| Sales and other taxes  | -   | -  | -   | -                                       |
| Fees and fines   | -   | -  | -   | -                                       |
| Intergovernmental  | -   | -  | -   | -                                       |
| Charges for services   | 20,367                                    | -  | -   | -                                       |
| Investment earnings  | -   | 121  | -   | -                                       |
| Miscellaneous  | -   | -  | 37,238  | -                                       |
| Grant matching   | -   | 12,665   | -   | -                                       |
| <b>Total revenues</b>  | <b>20,367</b>                             | <b>12,786</b>  | <b>37,238</b>   | <b>-</b>                                |
| <b>EXPENDITURES</b>  |   |  |   |   |
| Current:   |   |  |   |   |
| General government   | -   | -  | -   | -                                       |
| Public safety  | -   | -  | -   | -                                       |
| Justice system   | -   | -  | -   | -                                       |
| Health and human services  | -   | 891  | -   | -                                       |
| Infrastructure and environmental services                        | -   | -  | -   | -                                       |
| Corrections and rehabilitation                                   | -   | -  | 38,227  | -                                       |
| Community and economic development                               | -   | -  | -   | -                                       |
| Debt Service   |   |  |   |   |
| Principal  | -   | -  | -   | -                                       |
| Interest and other charges                                       | -   | -  | -   | -                                       |
| Capital outlay   | -   | -  | -   | -                                       |
| <b>Total Expenditures</b>  | <b>-</b>                                  | <b>891</b>   | <b>38,227</b>   | <b>-</b>                                |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | <b>20,367</b>                             | <b>11,895</b>  | <b>(989)</b>  | <b>-</b>                                |
| <b>OTHER FINANCING SOURCES (USES)</b>                            |   |  |   |   |
| Capital leases issued  | -   | -  | -   | -                                       |
| Transfers in   | -   | -  | -   | -                                       |
| Transfers out  | (15,000)                                  | -  | -   | -                                       |
| Proceeds from sale of equipment                                  | -   | -  | -   | -                                       |
| <b>Total other financing sources and (uses)</b>                  | <b>(15,000)</b>                           | <b>-</b>   | <b>-</b>  | <b>-</b>                                |
| <b>Net change in fund balances</b>                               | <b>5,367</b>                              | <b>11,895</b>  | <b>(989)</b>  | <b>-</b>                                |
| <b>Fund balances - beginning, restated</b>                       | <b>25,813</b>                             | <b>120,106</b>   | <b>24,160</b>   | <b>400</b>                              |
| <b>Fund balances - ending</b>                                    | <b>\$ 31,180</b>                          | <b>\$ 132,001</b>                                      | <b>\$ 23,171</b>  | <b>\$ 400</b>                           |

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2013

|   | <u>Court Initiated<br/>Guardianship</u> | <u>Health Care District<br/>Fund</u> | <u>RHP 20 Anchor Fund</u> | <u>Webb County<br/>Housing Finance<br/>Corporation</u> |
|---|---|--------------------------------------|---------------------------|--|
| <b>REVENUES</b>   |   |                                      |                           |  |
| Property Taxes  | \$ -                                    | \$ -                                 | \$ -                      | \$ -   |
| Sales and other taxes                                     | -                                       | -                                    | -                         | -  |
| Fees and fines  | -                                       | -                                    | -                         | -  |
| Intergovernmental   | -                                       | 231,590                              | 1,441,751                 | -  |
| Charges for services                                      | 4,860                                   | -                                    | -                         | -  |
| Investment earnings                                       | -                                       | -                                    | -                         | 92   |
| Miscellaneous   | -                                       | -                                    | -                         | 101,030  |
| Grant matching  | -                                       | -                                    | -                         | -  |
| <b>Total revenues</b>                                     | <b>4,860</b>                            | <b>231,590</b>                       | <b>1,441,751</b>          | <b>101,122</b>   |
| <b>EXPENDITURES</b>                                       |   |                                      |                           |  |
| Current:  |   |                                      |                           |  |
| General government  | -                                       | -                                    | -                         | 18   |
| Public safety   | -                                       | -                                    | -                         | -  |
| Justice system  | -                                       | -                                    | -                         | -  |
| Health and human services                                 | -                                       | 211,590                              | 629,788                   | -  |
| Infrastructure and environmental services                 | -                                       | -                                    | -                         | -  |
| Corrections and rehabilitation                            | -                                       | -                                    | -                         | -  |
| Community and economic development                        | -                                       | -                                    | -                         | -  |
| Debt Service  |   |                                      |                           |  |
| Principal   | -                                       | -                                    | -                         | -  |
| Interest and other charges                                | -                                       | -                                    | -                         | -  |
| Capital outlay  | -                                       | -                                    | -                         | -  |
| <b>Total Expenditures</b>                                 | <b>-</b>                                | <b>211,590</b>                       | <b>629,788</b>            | <b>18</b>  |
| Excess (deficiency) of revenues over (under) expenditures | 4,860                                   | 20,000                               | 811,963                   | 101,104  |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |   |                                      |                           |  |
| Capital leases issued                                     | -                                       | -                                    | -                         | -  |
| Transfers in  | -                                       | -                                    | -                         | -  |
| Transfers out   | -                                       | -                                    | -                         | -  |
| Proceeds from sale of equipment                           | -                                       | -                                    | -                         | -  |
| <b>Total other financing sources and (uses)</b>           | <b>-</b>                                | <b>-</b>                             | <b>-</b>                  | <b>-</b>   |
| <b>Net change in fund balances</b>                        | <b>4,860</b>                            | <b>20,000</b>                        | <b>811,963</b>            | <b>101,104</b>   |
| Fund balances - beginning, restated                       | 18,740                                  | -                                    | -                         | 28,362   |
| <b>Fund balances - ending</b>                             | <b>\$ 23,600</b>                        | <b>\$ 20,000</b>                     | <b>\$ 811,963</b>         | <b>\$ 129,466</b>                                      |

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2013

|   | <u>Webb County</u>          |                              |                           |                             |
|---|-----------------------------|------------------------------|---------------------------|-----------------------------|
|   | <u>Constable Precinct 4</u> | <u>County Attorney State</u> | <u>CAA Emergency Food</u> | <u>Neighbor-to-Neighbor</u> |
|   | <u>State Forfeiture</u>     | <u>Forfeiture</u>            | <u>&amp; Shelter</u>      |                             |
| <b>REVENUES</b>   |                             |                              |                           |                             |
| Property Taxes  | \$ -                        | \$ -                         | \$ -                      | \$ -                        |
| Sales and other taxes                                     | -                           | -                            | -                         | -                           |
| Fees and fines  | -                           | 13,320                       | -                         | -                           |
| Intergovernmental   | -                           | -                            | -                         | 17,433                      |
| Charges for services                                      | -                           | -                            | -                         | -                           |
| Investment earnings                                       | -                           | 11                           | -                         | -                           |
| Miscellaneous   | 1,765                       | -                            | 8,715                     | -                           |
| Grant matching  | -                           | -                            | -                         | -                           |
| <b>Total revenues</b>                                     | <b>1,765</b>                | <b>13,331</b>                | <b>8,715</b>              | <b>17,433</b>               |
| <b>EXPENDITURES</b>                                       |                             |                              |                           |                             |
| Current:  |                             |                              |                           |                             |
| General government  | -                           | 1,251                        | -                         | -                           |
| Public safety   | 916                         | -                            | -                         | -                           |
| Justice system  | -                           | -                            | -                         | -                           |
| Health and human services                                 | -                           | -                            | 8,715                     | 17,433                      |
| Infrastructure and environmental services                 | -                           | -                            | -                         | -                           |
| Corrections and rehabilitation                            | -                           | -                            | -                         | -                           |
| Community and economic development                        | -                           | -                            | -                         | -                           |
| Debt Service  |                             |                              |                           |                             |
| Principal   | -                           | -                            | -                         | -                           |
| Interest and other charges                                | -                           | -                            | -                         | -                           |
| Capital outlay  | -                           | -                            | -                         | -                           |
| <b>Total Expenditures</b>                                 | <b>916</b>                  | <b>1,251</b>                 | <b>8,715</b>              | <b>17,433</b>               |
| Excess (deficiency) of revenues over (under) expenditures | <b>849</b>                  | <b>12,080</b>                | <b>-</b>                  | <b>-</b>                    |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                             |                              |                           |                             |
| Capital leases issued                                     | -                           | -                            | -                         | -                           |
| Transfers in  | -                           | -                            | -                         | -                           |
| Transfers out   | -                           | -                            | -                         | -                           |
| Proceeds from sale of equipment                           | -                           | -                            | -                         | -                           |
| <b>Total other financing sources and (uses)</b>           | <b>-</b>                    | <b>-</b>                     | <b>-</b>                  | <b>-</b>                    |
| <b>Net change in fund balances</b>                        | <b>849</b>                  | <b>12,080</b>                | <b>-</b>                  | <b>-</b>                    |
| Fund balances - beginning, restated                       | -                           | 330                          | -                         | -                           |
| <b>Fund balances - ending</b>                             | <b>\$ 849</b>               | <b>\$ 12,410</b>             | <b>\$ -</b>               | <b>\$ -</b>                 |

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended September 30, 2013**

|   | <u>Webb County Sheriff</u> |                       | <u>U.S. Dept of Justice -</u> | <u>U.S. Dept. of Justice-</u> |
|---|----------------------------|-----------------------|-------------------------------|-------------------------------|
|   | <u>STAR+PLUS Program</u>   | <u>Radio</u>          | <u>OCDETF</u>                 | <u>OCDETF</u>                 |
|   |                            | <u>Communications</u> |                               |                               |
| <b>REVENUES</b>   |                            |                       |                               |                               |
| Property Taxes  | \$ -                       | \$ -                  | \$ -                          | \$ -                          |
| Sales and other taxes                                     | -                          | -                     | -                             | -                             |
| Fees and fines  | -                          | -                     | -                             | -                             |
| Intergovernmental   | -                          | 56,837                | -                             | 11,941                        |
| Charges for services                                      | -                          | -                     | -                             | -                             |
| Investment earnings                                       | -                          | -                     | -                             | -                             |
| Miscellaneous   | 78,741                     | -                     | 7,832                         | -                             |
| Grant matching  | -                          | -                     | 2,500                         | -                             |
| <b>Total revenues</b>                                     | <b>78,741</b>              | <b>56,837</b>         | <b>10,332</b>                 | <b>11,941</b>                 |
| <b>EXPENDITURES</b>                                       |                            |                       |                               |                               |
| Current:  |                            |                       |                               |                               |
| General government  | -                          | -                     | -                             | -                             |
| Public safety   | -                          | 46,771                | 10,700                        | -                             |
| Justice system  | -                          | -                     | -                             | 11,941                        |
| Health and human services                                 | 76,613                     | -                     | -                             | -                             |
| Infrastructure and environmental services                 | -                          | -                     | -                             | -                             |
| Corrections and rehabilitation                            | -                          | -                     | -                             | -                             |
| Community and economic development                        | -                          | -                     | -                             | -                             |
| Debt Service  |                            |                       |                               |                               |
| Principal   | -                          | -                     | -                             | -                             |
| Interest and other charges                                | -                          | -                     | -                             | -                             |
| Capital outlay  | -                          | -                     | -                             | -                             |
| <b>Total Expenditures</b>                                 | <b>76,613</b>              | <b>46,771</b>         | <b>10,700</b>                 | <b>11,941</b>                 |
| Excess (deficiency) of revenues over (under) expenditures | 2,128                      | 10,066                | (368)                         | -                             |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                            |                       |                               |                               |
| Capital leases issued                                     | -                          | -                     | -                             | -                             |
| Transfers in  | -                          | -                     | 368                           | -                             |
| Transfers out   | -                          | -                     | -                             | -                             |
| Proceeds from sale of equipment                           | -                          | -                     | -                             | -                             |
| <b>Total other financing sources and (uses)</b>           | <b>-</b>                   | <b>-</b>              | <b>368</b>                    | <b>-</b>                      |
| <b>Net change in fund balances</b>                        | <b>2,128</b>               | <b>10,066</b>         | <b>-</b>                      | <b>-</b>                      |
| Fund balances - beginning, restated                       | 5,274                      | 29,052                | -                             | -                             |
| <b>Fund balances - ending</b>                             | <b>\$ 7,402</b>            | <b>\$ 39,118</b>      | <b>\$ -</b>                   | <b>\$ -</b>                   |

Continued

Webb County, Texas  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended September 30, 2013**

|   | <u>U.S. Dept. of Justice</u><br><u>OCDETF</u> | <u>Financial Special</u><br><u>Investigation</u> | <u>CJD City of Laredo</u><br><u>Financial Task Force</u> | <u>Head Start</u> |
|---|---|--|--|-------------------|
| <b>REVENUES</b>   |   |  |  |                   |
| Property Taxes  | \$ -  | \$ -   | \$ -   | \$ -              |
| Sales and other taxes                                     | -   | -  | -  | -                 |
| Fees and fines  | -   | -  | -  | -                 |
| Intergovernmental   | -   | 881,053  | 105,128  | 9,641,221         |
| Charges for services                                      | -   | -  | -  | -                 |
| Investment earnings                                       | -   | -  | -  | -                 |
| Miscellaneous   | 115,503                                       | -  | -  | -                 |
| Grant matching  | -   | -  | -  | 3,163,513         |
| <b>Total revenues</b>                                     | <u>115,503</u>                                | <u>881,053</u>                                   | <u>105,128</u>   | <u>12,804,734</u> |
| <b>EXPENDITURES</b>                                       |   |  |  |                   |
| Current:  |   |  |  |                   |
| General government  | -   | -  | -  | -                 |
| Public safety   | 210,747                                       | 825,854  | 105,128  | -                 |
| Justice system  | -   | -  | -  | -                 |
| Health and human services                                 | -   | -  | -  | 12,804,734        |
| Infrastructure and environmental services                 | -   | -  | -  | -                 |
| Corrections and rehabilitation                            | -   | -  | -  | -                 |
| Community and economic development                        | -   | -  | -  | -                 |
| Debt Service  |   |  |  |                   |
| Principal   | -   | -  | -  | -                 |
| Interest and other charges                                | -   | -  | -  | -                 |
| Capital outlay  | -   | 55,199   | -  | -                 |
| <b>Total Expenditures</b>                                 | <u>210,747</u>                                | <u>881,053</u>                                   | <u>105,128</u>   | <u>12,804,734</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(95,244)</u>                               | <u>-</u>   | <u>-</u>   | <u>-</u>          |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |   |  |  |                   |
| Capital leases issued                                     | -   | -  | -  | -                 |
| Transfers in  | 95,244  | -  | -  | -                 |
| Transfers out   | -   | -  | -  | -                 |
| Proceeds from sale of equipment                           | -   | -  | -  | -                 |
| <b>Total other financing sources and (uses)</b>           | <u>95,244</u>                                 | <u>-</u>   | <u>-</u>   | <u>-</u>          |
| <b>Net change in fund balances</b>                        | <u>-</u>                                      | <u>-</u>   | <u>-</u>   | <u>-</u>          |
| <b>Fund balances - beginning, restated</b>                | <u>-</u>                                      | <u>-</u>   | <u>-</u>   | <u>-</u>          |
| <b>Fund balances - ending</b>                             | <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, 2013**

|   | <u>406th Court<br/>Expansion &amp;<br/>Enhancement Project</u> | <u>406th District<br/>Expansion Adult Drug<br/>Court</u> | <u>406th Veterans<br/>Treatment Program</u> | <u>Comprehensive<br/>Energy Assistance<br/>Program</u> |
|---|--|--|---|--|
| <b>REVENUES</b>   |  |  |   |  |
| Property Taxes  | \$ -   | \$ -   | \$ -  | \$ -   |
| Sales and other taxes                                     | -  | -  | -   | -  |
| Fees and fines  | -  | -  | -   | -  |
| Intergovernmental   | 38,321   | 299,917  | 3,000                                       | 1,025,023  |
| Charges for services                                      | -  | -  | -   | -  |
| Investment earnings                                       | -  | -  | -   | -  |
| Miscellaneous   | -  | -  | -   | -  |
| Grant matching  | -  | -  | -   | -  |
| <b>Total revenues</b>                                     | <u>38,321</u>  | <u>299,917</u>   | <u>3,000</u>                                | <u>1,025,023</u>                                       |
| <b>EXPENDITURES</b>                                       |  |  |   |  |
| Current:  |  |  |   |  |
| General government  | -  | -  | -   | -  |
| Public safety   | -  | -  | -   | -  |
| Justice system  | -  | -  | -   | -  |
| Health and human services                                 | -  | -  | -   | 1,025,023  |
| Infrastructure and environmental services                 | -  | -  | -   | -  |
| Corrections and rehabilitation                            | 38,321   | 299,917  | 3,000                                       | -  |
| Community and economic development                        | -  | -  | -   | -  |
| Debt Service  |  |  |   |  |
| Principal   | -  | -  | -   | -  |
| Interest and other charges                                | -  | -  | -   | -  |
| Capital outlay  | -  | -  | -   | -  |
| <b>Total Expenditures</b>                                 | <u>38,321</u>  | <u>299,917</u>   | <u>3,000</u>                                | <u>1,025,023</u>                                       |
| Excess (deficiency) of revenues over (under) expenditures | -  | -  | -   | -  |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |  |  |   |  |
| Capital leases issued                                     | -  | -  | -   | -  |
| Transfers in  | -  | -  | -   | -  |
| Transfers out   | -  | -  | -   | -  |
| Proceeds from sale of equipment                           | -  | -  | -   | -  |
| <b>Total other financing sources and (uses)</b>           | <u>-</u>   | <u>-</u>   | <u>-</u>                                    | <u>-</u>   |
| <b>Net change in fund balances</b>                        | <u>-</u>   | <u>-</u>   | <u>-</u>                                    | <u>-</u>   |
| <b>Fund balances - beginning, restated</b>                | <u>-</u>   | <u>-</u>   | <u>-</u>                                    | <u>-</u>   |
| <b>Fund balances - ending</b>                             | <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, 2013**

|   | <u>Compreh. Energy</u>    | <u>Weatherization</u>     | <u>Community Service</u> |                        |
|---|---------------------------|---------------------------|--------------------------|------------------------|
|   | <u>Ass. Program #1712</u> | <u>Assistance For Low</u> | <u>Block Grant</u>       | <u>Meals on Wheels</u> |
|   |                           | <u>Income Persons</u>     |                          |                        |
| <b>REVENUES</b>   |                           |                           |                          |                        |
| Property Taxes  | \$ -                      | \$ -                      | \$ -                     | \$ -                   |
| Sales and other taxes                                     | -                         | -                         | -                        | -                      |
| Fees and fines  | -                         | -                         | -                        | -                      |
| Intergovernmental   | 565,002                   | -                         | 485,329                  | 361,526                |
| Charges for services                                      | -                         | -                         | -                        | -                      |
| Investment earnings                                       | -                         | -                         | -                        | -                      |
| Miscellaneous   | -                         | -                         | -                        | -                      |
| Grant matching  | -                         | -                         | 45,972                   | -                      |
| <b>Total revenues</b>                                     | <u>565,002</u>            | <u>-</u>                  | <u>531,301</u>           | <u>361,526</u>         |
| <b>EXPENDITURES</b>                                       |                           |                           |                          |                        |
| Current:  |                           |                           |                          |                        |
| General government  | -                         | -                         | -                        | -                      |
| Public safety   | -                         | -                         | -                        | -                      |
| Justice system  | -                         | -                         | -                        | -                      |
| Health and human services                                 | 565,002                   | -                         | 531,301                  | 374,517                |
| Infrastructure and environmental services                 | -                         | -                         | -                        | -                      |
| Corrections and rehabilitation                            | -                         | -                         | -                        | -                      |
| Community and economic development                        | -                         | -                         | -                        | -                      |
| Debt Service  |                           |                           |                          |                        |
| Principal   | -                         | -                         | -                        | -                      |
| Interest and other charges                                | -                         | -                         | -                        | -                      |
| Capital outlay  | -                         | -                         | -                        | 30,904                 |
| <b>Total Expenditures</b>                                 | <u>565,002</u>            | <u>-</u>                  | <u>531,301</u>           | <u>405,421</u>         |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u>                  | <u>-</u>                  | <u>-</u>                 | <u>(43,895)</u>        |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                           |                           |                          |                        |
| Capital leases issued                                     | -                         | -                         | -                        | -                      |
| Transfers in  | -                         | -                         | -                        | -                      |
| Transfers out   | -                         | -                         | -                        | -                      |
| Proceeds from sale of equipment                           | -                         | -                         | -                        | -                      |
| <b>Total other financing sources and (uses)</b>           | <u>-</u>                  | <u>-</u>                  | <u>-</u>                 | <u>-</u>               |
| <b>Net change in fund balances</b>                        | <u>-</u>                  | <u>-</u>                  | <u>-</u>                 | <u>(43,895)</u>        |
| <b>Fund balances - beginning, restated</b>                | <u>-</u>                  | <u>-</u>                  | <u>-</u>                 | <u>58,684</u>          |
| <b>Fund balances - ending</b>                             | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ -</u>              | <u>\$ 14,789</u>       |

Continued

Webb County, Texas  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended September 30, 2013**

|   | <u>HUD EDI Rehab</u><br><u>Buenos Aires</u> | <u>Self Help Center FY</u><br><u>08/12</u> | <u>Self Help Center</u><br><u>FY12/16</u> | <u>TDA#712095 Rehab</u><br><u>Pueblo Nvo</u> |
|---|---|--|---|--|
| <b>REVENUES</b>   |   |  |   |  |
| Property Taxes  | \$ -  | \$ -                                       | \$ -                                      | \$ -   |
| Sales and other taxes                                     | -   | -  | -   | -  |
| Fees and fines  | -   | -  | -   | -  |
| Intergovernmental   | 345   | 76,274                                     | 253,133                                   | 18,200                                       |
| Charges for services                                      | -   | -  | -   | -  |
| Investment earnings                                       | -   | -  | -   | -  |
| Miscellaneous   | -   | -  | -   | -  |
| Grant matching  | -   | -  | -   | -  |
| <b>Total revenues</b>                                     | <u>345</u>                                  | <u>76,274</u>                              | <u>253,133</u>                            | <u>18,200</u>                                |
| <b>EXPENDITURES</b>                                       |   |  |   |  |
| Current:  |   |  |   |  |
| General government  | -   | -  | -   | -  |
| Public safety   | -   | -  | -   | -  |
| Justice system  | -   | -  | -   | -  |
| Health and human services                                 | -   | -  | -   | -  |
| Infrastructure and environmental services                 | -   | -  | -   | -  |
| Corrections and rehabilitation                            | -   | -  | -   | -  |
| Community and economic development                        | 345   | 76,274                                     | 253,133                                   | 18,200                                       |
| Debt Service  |   |  |   |  |
| Principal   | -   | -  | -   | -  |
| Interest and other charges                                | -   | -  | -   | -  |
| Capital outlay  | -   | -  | -   | -  |
| <b>Total Expenditures</b>                                 | <u>345</u>                                  | <u>76,274</u>                              | <u>253,133</u>                            | <u>18,200</u>                                |
| Excess (deficiency) of revenues over (under) expenditures | -   | -  | -   | -  |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |   |  |   |  |
| Capital leases issued                                     | -   | -  | -   | -  |
| Transfers in  | -   | -  | -   | -  |
| Transfers out   | -   | -  | -   | -  |
| Proceeds from sale of equipment                           | -   | -  | -   | -  |
| <b>Total other financing sources and (uses)</b>           | <u>-</u>                                    | <u>-</u>                                   | <u>-</u>                                  | <u>-</u>                                     |
| <br>  |   |  |   |  |
| Net change in fund balances                               | -   | -  | -   | -  |
| <br>  |   |  |   |  |
| Fund balances - beginning, restated                       | -   | -  | -   | -  |
| <br>  |   |  |   |  |
| 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, 2013**

|   | <u>Housing Preservation</u> | <u>Child And Adult Care</u> | <u>C.O.P.S. Hiring</u>  | <u>COPS Hiring Program</u> |
|---|-----------------------------|-----------------------------|-------------------------|----------------------------|
|   | <u>Grant</u>                | <u>Food Program</u>         | <u>Recovery Program</u> | <u>(CHP)</u>               |
|   |                             |                             | <u>2009RKWX0837</u>     |                            |
| <b>REVENUES</b>   |                             |                             |                         |                            |
| Property Taxes  | \$ -                        | \$ -                        | \$ -                    | \$ -                       |
| Sales and other taxes                                     | -                           | -                           | -                       | -                          |
| Fees and fines  | -                           | -                           | -                       | 140,054                    |
| Intergovernmental   | 95,679                      | 930,916                     | 13,256                  | -                          |
| Charges for services                                      | -                           | -                           | -                       | -                          |
| Investment earnings                                       | -                           | -                           | -                       | -                          |
| Miscellaneous   | -                           | -                           | -                       | -                          |
| Grant matching  | 4,252                       | -                           | -                       | -                          |
| <b>Total revenues</b>                                     | <b>99,931</b>               | <b>930,916</b>              | <b>13,256</b>           | <b>140,054</b>             |
| <b>EXPENDITURES</b>                                       |                             |                             |                         |                            |
| Current:  |                             |                             |                         |                            |
| General government  | -                           | -                           | -                       | -                          |
| Public safety   | -                           | -                           | 13,256                  | 186,739                    |
| Justice system  | -                           | -                           | -                       | -                          |
| Health and human services                                 | -                           | 909,898                     | -                       | -                          |
| Infrastructure and environmental services                 | -                           | -                           | -                       | -                          |
| Corrections and rehabilitation                            | -                           | -                           | -                       | -                          |
| Community and economic development                        | 99,931                      | -                           | -                       | -                          |
| Debt Service  |                             |                             |                         |                            |
| Principal   | -                           | -                           | -                       | -                          |
| Interest and other charges                                | -                           | -                           | -                       | -                          |
| Capital outlay  | -                           | -                           | -                       | -                          |
| <b>Total Expenditures</b>                                 | <b>99,931</b>               | <b>909,898</b>              | <b>13,256</b>           | <b>186,739</b>             |
| Excess (deficiency) of revenues over (under) expenditures | -                           | 21,018                      | -                       | (46,685)                   |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                             |                             |                         |                            |
| Capital leases issued                                     | -                           | -                           | -                       | -                          |
| Transfers in  | -                           | -                           | -                       | 46,685                     |
| Transfers out   | -                           | -                           | -                       | -                          |
| Proceeds from sale of equipment                           | -                           | -                           | -                       | -                          |
| <b>Total other financing sources and (uses)</b>           | <b>-</b>                    | <b>-</b>                    | <b>-</b>                | <b>46,685</b>              |
| <br>  |                             |                             |                         |                            |
| Net change in fund balances                               | -                           | 21,018                      | -                       | -                          |
| Fund balances - beginning, restated                       | -                           | 21,708                      | -                       | -                          |
| Fund balances - ending                                    | <b>\$ -</b>                 | <b>\$ 42,726</b>            | <b>\$ -</b>             | <b>\$ -</b>                |

Continued

Webb County, Texas  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended September 30, 2013**

|   | <u>COPS Technology</u><br><u>Program</u> | <u>PAL National</u><br><u>Mentoring</u> | <u>CJD Juvenile</u><br><u>Accountability</u><br><u>Incentive Block</u> | <u>CJD Operation</u><br><u>Border Star</u> |
|---|--|---|--|--|
| <b>REVENUES</b>   |  |   |  |  |
| Property Taxes  | \$ -                                     | \$ -                                    | \$ -   | \$ -                                       |
| Sales and other taxes                                     | -  | -                                       | -  | -  |
| Fees and fines  | -  | -                                       | -  | -  |
| Intergovernmental   | 31,500                                   | 4,978                                   | 16,313   | 167,993                                    |
| Charges for services                                      | -  | -                                       | -  | -  |
| Investment earnings                                       | -  | -                                       | -  | -  |
| Miscellaneous   | -  | -                                       | -  | -  |
| Grant matching  | -  | -                                       | 1,813  | -  |
| <b>Total revenues</b>                                     | <b>31,500</b>                            | <b>4,978</b>                            | <b>18,126</b>  | <b>167,993</b>                             |
| <b>EXPENDITURES</b>                                       |  |   |  |  |
| Current:  |  |   |  |  |
| General government  | -  | -                                       | -  | -  |
| Public safety   | -  | 4,978                                   | -  | 167,993                                    |
| Justice system  | -  | -                                       | 18,126   | -  |
| Health and human services                                 | -  | -                                       | -  | -  |
| Infrastructure and environmental services                 | -  | -                                       | -  | -  |
| Corrections and rehabilitation                            | -  | -                                       | -  | -  |
| Community and economic development                        | -  | -                                       | -  | -  |
| Debt Service  |  |   |  |  |
| Principal   | -  | -                                       | -  | -  |
| Interest and other charges                                | -  | -                                       | -  | -  |
| Capital outlay  | 31,500                                   | -                                       | -  | -  |
| <b>Total Expenditures</b>                                 | <b>31,500</b>                            | <b>4,978</b>                            | <b>18,126</b>  | <b>167,993</b>                             |
| Excess (deficiency) of revenues over (under) expenditures | -  | -                                       | -  | -  |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |  |   |  |  |
| Capital leases issued                                     | -  | -                                       | -  | -  |
| Transfers in  | -  | -                                       | -  | -  |
| Transfers out   | -  | -                                       | -  | -  |
| Proceeds from sale of equipment                           | -  | -                                       | -  | -  |
| <b>Total other financing sources and (uses)</b>           | <b>-</b>                                 | <b>-</b>                                | <b>-</b>   | <b>-</b>                                   |
| <b>Net change in fund balances</b>                        | <b>-</b>                                 | <b>-</b>                                | <b>-</b>   | <b>-</b>                                   |
| Fund balances - beginning, restated                       | -  | -                                       | -  | -  |
| <b>Fund balances - ending</b>                             | <b>\$ -</b>                              | <b>\$ -</b>                             | <b>\$ -</b>  | <b>\$ -</b>                                |

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2013

|   | <u>Border Juvenile Gang Prevention</u>      |  |                     |                            |
|---|---|--|---------------------|----------------------------|
|   | <u>Intervention DJ-09-<br/>J20-23110-01</u> | <u>CJD 406 District<br/>Court Drug Program</u> | <u>VAWA 2129003</u> | <u>JAG 2010-DJ-BX-0494</u> |
| <b>REVENUES</b>   |   |  |                     |                            |
| Property Taxes  | \$ -  | \$ -   | \$ -                | \$ -                       |
| Sales and other taxes                                     | -   | -  | -                   | -                          |
| Fees and fines  | -   | -  | -                   | -                          |
| Intergovernmental   | 22,896                                      | 265,413  | 2,390               | 4,052                      |
| Charges for services                                      | -   | 26,238   | -                   | -                          |
| Investment earnings                                       | -   | -  | -                   | -                          |
| Miscellaneous   | -   | -  | -                   | -                          |
| Grant matching  | -   | -  | -                   | -                          |
| <b>Total revenues</b>                                     | <b>22,896</b>                               | <b>291,651</b>                                 | <b>2,390</b>        | <b>4,052</b>               |
| <b>EXPENDITURES</b>                                       |   |  |                     |                            |
| Current:  |   |  |                     |                            |
| General government  | -   | -  | -                   | -                          |
| Public safety   | -   | -  | 3,677               | 4,052                      |
| Justice system  | 22,896                                      | -  | -                   | -                          |
| Health and human services                                 | -   | -  | -                   | -                          |
| Infrastructure and environmental services                 | -   | -  | -                   | -                          |
| Corrections and rehabilitation                            | -   | 2,480  | -                   | -                          |
| Community and economic development                        | -   | 265,413  | -                   | -                          |
| Debt Service  |   |  |                     |                            |
| Principal   | -   | -  | -                   | -                          |
| Interest and other charges                                | -   | -  | -                   | -                          |
| Capital outlay  | -   | -  | -                   | -                          |
| <b>Total Expenditures</b>                                 | <b>22,896</b>                               | <b>267,893</b>                                 | <b>3,677</b>        | <b>4,052</b>               |
| Excess (deficiency) of revenues over (under) expenditures | -   | 23,758   | (1,287)             | -                          |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |   |  |                     |                            |
| Capital leases issued                                     | -   | -  | -                   | -                          |
| Transfers in  | -   | -  | 1,287               | -                          |
| Transfers out   | -   | -  | -                   | -                          |
| Proceeds from sale of equipment                           | -   | -  | -                   | -                          |
| <b>Total other financing sources and (uses)</b>           | <b>-</b>                                    | <b>-</b>                                       | <b>1,287</b>        | <b>-</b>                   |
| <b>Net change in fund balances</b>                        | <b>-</b>                                    | <b>23,758</b>                                  | <b>-</b>            | <b>-</b>                   |
| Fund balances - beginning, restated                       | -   | 5,691  | -                   | -                          |
| <b>Fund balances - ending</b>                             | <b>\$ -</b>                                 | <b>\$ 29,449</b>                               | <b>\$ -</b>         | <b>\$ -</b>                |

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2013

|   | <u>DEA Narcotics Task</u> | <u>Public Transportation</u> |                          | <u>2010 SHSP - 2011</u> |
|---|---------------------------|------------------------------|--------------------------|-------------------------|
|   | <u>Force</u>              | <u>For Non Urbanized</u>     | <u>EMW-2010-FF-00578</u> | <u>SHSP</u>             |
|   |                           | <u>Areas</u>                 |                          |                         |
| <b>REVENUES</b>   |                           |                              |                          |                         |
| Property Taxes  | \$ -                      | \$ -                         | \$ -                     | \$ -                    |
| Sales and other taxes                                     | -                         | -                            | -                        | -                       |
| Fees and fines  | -                         | -                            | -                        | -                       |
| Intergovernmental   | 477,046                   | 891,190                      | 88,018                   | 3,281                   |
| Charges for services                                      | -                         | 106,923                      | -                        | -                       |
| Investment earnings                                       | -                         | -                            | -                        | -                       |
| Miscellaneous   | -                         | -                            | -                        | -                       |
| Grant matching  | -                         | 85,302                       | -                        | -                       |
| <b>Total revenues</b>                                     | <b>477,046</b>            | <b>1,083,415</b>             | <b>88,018</b>            | <b>3,281</b>            |
| <b>EXPENDITURES</b>                                       |                           |                              |                          |                         |
| Current:  |                           |                              |                          |                         |
| General government  | -                         | -                            | -                        | -                       |
| Public safety   | 539,794                   | -                            | 88,018                   | 3,281                   |
| Justice system  | -                         | -                            | -                        | -                       |
| Health and human services                                 | -                         | -                            | -                        | -                       |
| Infrastructure and environmental services                 | -                         | 805,436                      | -                        | -                       |
| Corrections and rehabilitation                            | -                         | -                            | -                        | -                       |
| Community and economic development                        | -                         | -                            | -                        | -                       |
| Debt Service  |                           |                              |                          |                         |
| Principal   | -                         | -                            | -                        | -                       |
| Interest and other charges                                | -                         | -                            | -                        | -                       |
| Capital outlay  | -                         | 287,000                      | -                        | -                       |
| <b>Total Expenditures</b>                                 | <b>539,794</b>            | <b>1,092,436</b>             | <b>88,018</b>            | <b>3,281</b>            |
| Excess (deficiency) of revenues over (under) expenditures | (62,748)                  | (9,021)                      | -                        | -                       |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                           |                              |                          |                         |
| Capital leases issued                                     | -                         | -                            | -                        | -                       |
| Transfers in  | 62,748                    | -                            | -                        | -                       |
| Transfers out   | -                         | -                            | -                        | -                       |
| Proceeds from sale of equipment                           | -                         | 6,360                        | -                        | -                       |
| <b>Total other financing sources and (uses)</b>           | <b>62,748</b>             | <b>6,360</b>                 | <b>-</b>                 | <b>-</b>                |
| <b>Net change in fund balances</b>                        | <b>-</b>                  | <b>(2,661)</b>               | <b>-</b>                 | <b>-</b>                |
| <b>Fund balances - beginning, restated</b>                | <b>-</b>                  | <b>17,507</b>                | <b>-</b>                 | <b>-</b>                |
| <b>Fund balances - ending</b>                             | <b>\$ -</b>               | <b>\$ 14,846</b>             | <b>\$ -</b>              | <b>\$ -</b>             |

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended September 30, 2013**

|   | <u>Operation Stonegarden</u><br><u>Grant FY-2009</u> | <u>Operation Stonegarden</u><br><u>Grant FY-2010</u> | <u>Operation</u><br><u>Stonegarden Grant</u><br><u>FY-2011</u> | <u>Operation</u><br><u>Stonegarden Grant</u><br><u>FY-2012</u> |
|---|--|--|--|--|
| <b>REVENUES</b>   |  |  |  |  |
| Property Taxes  | \$ -   | \$ -   | \$ -   | \$ -   |
| Sales and other taxes                                     | -  | -  | -  | -  |
| Fees and fines  | -  | -  | -  | -  |
| Intergovernmental   | -  | 12,800   | 2,572,336  | 308,362  |
| Charges for services                                      | -  | -  | -  | -  |
| Investment earnings                                       | -  | -  | -  | -  |
| Miscellaneous   | -  | -  | -  | -  |
| Grant matching  | -  | -  | -  | -  |
| <b>Total revenues</b>                                     | <b>-</b>   | <b>12,800</b>  | <b>2,572,336</b>   | <b>308,362</b>   |
| <b>EXPENDITURES</b>                                       |  |  |  |  |
| Current:  |  |  |  |  |
| General government  | -  | -  | -  | -  |
| Public safety   | -  | 12,800   | 1,621,476  | 308,362  |
| 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  | -  | -  | 950,860  | -  |
| <b>Total Expenditures</b>                                 | <b>-</b>   | <b>12,800</b>  | <b>2,572,336</b>   | <b>308,362</b>   |
| Excess (deficiency) of revenues over (under) expenditures | -  | -  | -  | -  |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |  |  |  |  |
| Capital leases issued                                     | -  | -  | -  | -  |
| Transfers in  | -  | -  | -  | -  |
| Transfers out   | -  | -  | -  | -  |
| Proceeds from sale of equipment                           | -  | -  | -  | -  |
| <b>Total other financing sources and (uses)</b>           | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>   |
| <b>Net change in fund balances</b>                        | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>   |
| <b>Fund balances - beginning, restated</b>                | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>   |
| <b>Fund balances - ending</b>                             | <b>\$ -</b>  | <b>\$ -</b>  | <b>\$ -</b>  | <b>\$ -</b>  |

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Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2013

|   | <u>State Comptroller -<br/>Law Enforcement<br/>Officer's Standards<br/>and Education</u><br>Account | <u>State Comptroller -<br/>49th Judicial District</u> | <u>Texas Juvenile<br/>Justice Department</u> | <u>TDHCA Veteran's<br/>Rental</u> |
|---|---|---|--|-----------------------------------|
| <b>REVENUES</b>   |   |   |  |                                   |
| Property Taxes  | \$ -  | \$ -  | \$ -   | \$ -                              |
| Sales and other taxes                                     | -   | -   | -  | -                                 |
| Fees and fines  | -   | -   | -  | -                                 |
| Intergovernmental   | -   | 45,000  | 2,699,537                                    | 23,623                            |
| Charges for services                                      | -   | -   | 321,955                                      | -                                 |
| Investment earnings                                       | -   | 46  | 199  | -                                 |
| Miscellaneous   | -   | -   | -  | -                                 |
| Grant matching  | -   | -   | 216,489                                      | -                                 |
| Total revenues  | <u>-</u>  | <u>45,046</u>   | <u>3,238,180</u>                             | <u>23,623</u>                     |
| <b>EXPENDITURES</b>                                       |   |   |  |                                   |
| Current:  |   |   |  |                                   |
| General government  | -   | -   | -  | -                                 |
| Public safety   | -   | -   | -  | -                                 |
| Justice system  | -   | 43,211  | 3,176,132                                    | -                                 |
| Health and human services                                 | -   | -   | -  | 23,623                            |
| Infrastructure and environmental services                 | -   | -   | -  | -                                 |
| Corrections and rehabilitation                            | -   | -   | -  | -                                 |
| Community and economic development                        | -   | -   | -  | -                                 |
| Debt Service  |   |   |  |                                   |
| Principal   | -   | -   | -  | -                                 |
| Interest and other charges                                | -   | -   | -  | -                                 |
| Capital outlay  | -   | -   | -  | -                                 |
| Total Expenditures  | <u>-</u>  | <u>43,211</u>   | <u>3,176,132</u>                             | <u>23,623</u>                     |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u>  | <u>1,835</u>  | <u>62,048</u>                                | <u>-</u>                          |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |   |   |  |                                   |
| Capital leases issued                                     | -   | -   | -  | -                                 |
| Transfers in  | -   | -   | -  | -                                 |
| Transfers out   | -   | -   | -  | -                                 |
| Proceeds from sale of equipment                           | -   | -   | -  | -                                 |
| Total other financing sources and (uses)                  | <u>-</u>  | <u>-</u>  | <u>-</u>                                     | <u>-</u>                          |
| Net change in fund balances                               | <u>-</u>  | <u>1,835</u>  | <u>62,048</u>                                | <u>-</u>                          |
| Fund balances - beginning, restated                       | <u>35,123</u>   | <u>372</u>  | <u>255,422</u>                               | <u>-</u>                          |
| Fund balances - ending                                    | <u>\$ 35,123</u>  | <u>\$ 2,207</u>                                       | <u>\$ 317,470</u>                            | <u>\$ -</u>                       |

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**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended September 30, 2013**

|   | <u>Rio Grande Int Study</u><br><u>Project</u> | <u>Indigent Def</u><br><u>Equalization</u> | <u>OAG Contract 13-</u><br><u>C0095</u> | <u>VCLG Contract</u><br><u>1442797</u> |
|---|---|--|---|--|
| <b>REVENUES</b>   |   |  |   |  |
| Property Taxes  | \$ -  | \$ -                                       | \$ -                                    | \$ -                                   |
| Sales and other taxes                                     | -   | -  | -                                       | -                                      |
| Fees and fines  | -   | -  | -                                       | -                                      |
| Intergovernmental   | 35,000  | -  | 504                                     | 55,379                                 |
| Charges for services                                      | -   | -  | -                                       | -                                      |
| Investment earnings                                       | -   | -  | -                                       | -                                      |
| Miscellaneous   | -   | -  | -                                       | -                                      |
| Grant matching  | 3,000   | -  | -                                       | -                                      |
| <b>Total revenues</b>                                     | <b>38,000</b>                                 | <b>-</b>                                   | <b>504</b>                              | <b>55,379</b>                          |
| <b>EXPENDITURES</b>                                       |   |  |   |  |
| Current:  |   |  |   |  |
| General government  | -   | -  | -                                       | -                                      |
| Public safety   | -   | -  | -                                       | -                                      |
| Justice system  | -   | 15,006                                     | -                                       | 55,379                                 |
| Health and human services                                 | -   | -  | -                                       | -                                      |
| Infrastructure and environmental services                 | -   | -  | -                                       | -                                      |
| Corrections and rehabilitation                            | -   | -  | -                                       | -                                      |
| Community and economic development                        | 38,000  | -  | -                                       | -                                      |
| Debt Service  |   |  |   |  |
| Principal   | -   | -  | -                                       | -                                      |
| Interest and other charges                                | -   | -  | -                                       | -                                      |
| Capital outlay  | -   | -  | -                                       | -                                      |
| <b>Total Expenditures</b>                                 | <b>38,000</b>                                 | <b>15,006</b>                              | <b>-</b>                                | <b>55,379</b>                          |
| Excess (deficiency) of revenues over (under) expenditures | -   | (15,006)                                   | 504                                     | -                                      |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |   |  |   |  |
| Capital leases issued                                     | -   | -  | -                                       | -                                      |
| Transfers in  | -   | -  | -                                       | -                                      |
| Transfers out   | -   | -  | -                                       | -                                      |
| Proceeds from sale of equipment                           | -   | -  | -                                       | -                                      |
| <b>Total other financing sources and (uses)</b>           | <b>-</b>                                      | <b>-</b>                                   | <b>-</b>                                | <b>-</b>                               |
| <b>Net change in fund balances</b>                        | <b>-</b>                                      | <b>(15,006)</b>                            | <b>504</b>                              | <b>-</b>                               |
| Fund balances - beginning, restated                       | -   | 15,690                                     | 68,198                                  | -                                      |
| <b>Fund balances - ending</b>                             | <b>\$ -</b>                                   | <b>\$ 684</b>                              | <b>\$ 68,702</b>                        | <b>\$ -</b>                            |

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended September 30, 2013**

|   | <u>Office of Attorney<br/>General -Texas VINE</u> | <u>Other Victim<br/>Assistance</u> | <u>OAG-ICAC Task<br/>Force</u> | <u>Operation Border Star<br/>LBSP-11</u> |
|---|---|------------------------------------|--------------------------------|--|
| <b>REVENUES</b>   |   |                                    |                                |  |
| Property Taxes  | \$ -  | \$ -                               | \$ -                           | \$ -                                     |
| Sales and other taxes                                     | -   | -                                  | -                              | -  |
| Fees and fines  | -   | -                                  | -                              | -  |
| Intergovernmental   | 29,174  | 45,445                             | 14,976                         | 1,077                                    |
| Charges for services                                      | -   | -                                  | -                              | -  |
| Investment earnings                                       | -   | -                                  | -                              | -  |
| Miscellaneous   | -   | -                                  | -                              | -  |
| Grant matching  | -   | -                                  | -                              | -  |
| <b>Total revenues</b>                                     | <b>29,174</b>                                     | <b>45,445</b>                      | <b>14,976</b>                  | <b>1,077</b>                             |
| <b>EXPENDITURES</b>                                       |   |                                    |                                |  |
| Current:  |   |                                    |                                |  |
| General government  | -   | -                                  | -                              | -  |
| Public safety   | 29,174  | -                                  | -                              | 1,077                                    |
| Justice system  | -   | 45,445                             | -                              | -  |
| Health and human services                                 | -   | -                                  | -                              | -  |
| Infrastructure and environmental services                 | -   | -                                  | -                              | -  |
| Corrections and rehabilitation                            | -   | -                                  | -                              | -  |
| Community and economic development                        | -   | -                                  | -                              | -  |
| Debt Service  |   |                                    |                                |  |
| Principal   | -   | -                                  | -                              | -  |
| Interest and other charges                                | -   | -                                  | -                              | -  |
| Capital outlay  | -   | -                                  | 14,976                         | -  |
| <b>Total Expenditures</b>                                 | <b>29,174</b>                                     | <b>45,445</b>                      | <b>14,976</b>                  | <b>1,077</b>                             |
| Excess (deficiency) of revenues over (under) expenditures | -   | -                                  | -                              | -  |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |   |                                    |                                |  |
| Capital leases issued                                     | -   | -                                  | -                              | -  |
| Transfers in  | -   | -                                  | -                              | -  |
| Transfers out   | -   | -                                  | -                              | -  |
| Proceeds from sale of equipment                           | -   | -                                  | -                              | -  |
| <b>Total other financing sources and (uses)</b>           | <b>-</b>  | <b>-</b>                           | <b>-</b>                       | <b>-</b>                                 |
| <b>Net change in fund balances</b>                        | <b>-</b>  | <b>-</b>                           | <b>-</b>                       | <b>-</b>                                 |
| <b>Fund balances - beginning, restated</b>                | <b>-</b>  | <b>-</b>                           | <b>-</b>                       | <b>-</b>                                 |
| <b>Fund balances - ending</b>                             | <b>\$ -</b>                                       | <b>\$ -</b>                        | <b>\$ -</b>                    | <b>\$ -</b>                              |

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2013

|   | <u>Local Border Sec<br/>Prgm FY2012</u> | <u>2013 Local Border<br/>Security Program</u> | <u>CJD-CCH Reporting<br/>Compliance Report</u> | <u>Border Prosecutor<br/>Unit</u> |
|---|---|---|--|-----------------------------------|
| <b>REVENUES</b>   |   |   |  |                                   |
| Property Taxes  | \$ -                                    | \$ -  | \$ -   | \$ -                              |
| Sales and other taxes                                     | -                                       | -   | -  | -                                 |
| Fees and fines  | -                                       | -   | -  | -                                 |
| Intergovernmental   | 122,624                                 | 97,828  | 15,046   | 214,373                           |
| Charges for services                                      | -                                       | -   | -  | -                                 |
| Investment earnings                                       | -                                       | -   | -  | -                                 |
| Miscellaneous   | -                                       | -   | -  | -                                 |
| Grant matching  | -                                       | -   | -  | -                                 |
| Total revenues  | <u>122,624</u>                          | <u>97,828</u>                                 | <u>15,046</u>                                  | <u>214,373</u>                    |
| <b>EXPENDITURES</b>                                       |   |   |  |                                   |
| Current:  |   |   |  |                                   |
| General government  | -                                       | -   | -  | -                                 |
| Public safety   | 122,624                                 | 97,828  | 15,046   | -                                 |
| Justice system  | -                                       | -   | -  | 214,373                           |
| 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>122,624</u>                          | <u>97,828</u>                                 | <u>15,046</u>                                  | <u>214,373</u>                    |
| Excess (deficiency) of revenues over (under) expenditures | -                                       | -   | -  | -                                 |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |   |   |  |                                   |
| Capital leases issued                                     | -                                       | -   | -  | -                                 |
| Transfers in  | -                                       | -   | -  | -                                 |
| Transfers out   | -                                       | -   | -  | -                                 |
| Proceeds from sale of equipment                           | -                                       | -   | -  | -                                 |
| Total other financing sources and (uses)                  | <u>-</u>                                | <u>-</u>                                      | <u>-</u>                                       | <u>-</u>                          |
| Net change in fund balances                               | -                                       | -   | -  | -                                 |
| Fund balances - beginning, restated                       | -                                       | -   | -  | -                                 |
| Fund balances - ending                                    | <u>\$ -</u>                             | <u>\$ -</u>                                   | <u>\$ -</u>                                    | <u>\$ -</u>                       |

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended September 30, 2013

|   | <u>Total-Nonmajor<br/>Special Revenues<br/>Funds</u> |
|---|--|
| <b>REVENUES</b>   |  |
| Property Taxes  | \$ 1,882,295   |
| Sales and other taxes                                     | 602,264  |
| Fees and fines  | 2,278,883  |
| Intergovernmental   | 27,687,775   |
| Charges for services                                      | 3,868,334  |
| Investment earnings                                       | 3,707  |
| Miscellaneous   | 618,520  |
| Grant matching  | 3,535,506  |
| Total revenues  | <u>40,477,284</u>                                    |
| <b>EXPENDITURES</b>                                       |  |
| Current:  |  |
| General government  | 734,623  |
| Public safety   | 5,964,392  |
| Justice system  | 3,750,363  |
| Health and human services                                 | 17,179,128   |
| Infrastructure and environmental services                 | 6,432,178  |
| Corrections and rehabilitation                            | 381,945  |
| Community and economic development                        | 751,296  |
| Debt Service  | -  |
| Principal   | 55,690   |
| Interest and other charges                                | 8,429  |
| Capital outlay  | 3,186,766  |
| Total Expenditures  | <u>38,444,810</u>                                    |
| Excess (deficiency) of revenues over (under) expenditures | <u>2,032,474</u>                                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |  |
| Capital leases issued                                     | 1,606,029  |
| Transfers in  | 291,332  |
| Transfers out   | (924,412)  |
| Proceeds from sale of equipment                           | 97,360   |
| Total other financing sources and (uses)                  | <u>1,070,309</u>                                     |
| Net change in fund balances                               | <u>3,102,783</u>                                     |
| Fund balances - beginning, restated                       | <u>5,231,986</u>                                     |
| Fund balances - ending                                    | <u>\$ 8,334,769</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, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013               |                 |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|--------------------|-----------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts   |                 | Actual<br>Amounts |   |                                      |
|   | Original           | Final           |                   |   |                                      |
| <b>REVENUES</b>   |                    |                 |                   |   |                                      |
| Fees of Office  |                    |                 |                   |   |                                      |
| County Clerk  | \$ 169,000         | 169,000         | 171,855           | 2,855   | 164,795                              |
| Total Revenues  | <u>\$ 169,000</u>  | <u>169,000</u>  | <u>171,855</u>    | <u>2,855</u>  | <u>164,795</u>                       |
| <b>EXPENDITURES</b>   |                    |                 |                   |   |                                      |
| Current:  |                    |                 |                   |   |                                      |
| General Government  |                    |                 |                   |   |                                      |
| Salaries and Fringe Benefits                                | \$ 109,970         | 109,970         | 94,339            | 15,631  | 95,284                               |
| Administrative Travel                                       | 2,500              | 5,000           | 4,600             | 400   | 2,235                                |
| Office Supplies   | 2,500              | 2,500           | 353               | 2,147   | -                                    |
| Training & Education  | 3,500              | 1,000           | -                 | 1,000   | 1,519                                |
| Professional Services                                       | 60,000             | 60,000          | -                 | 60,000  | 32,500                               |
| Materials & Supplies  | 14,000             | 14,000          | 844               | 13,156  | 8,088                                |
| Minor Tools and Apparatus                                   | 5,000              | 5,000           | 841               | 4,159   | -                                    |
| Uniforms  | 1,000              | 1,000           | 996               | 4   | 484                                  |
| Repairs & Maintenance - Software                            | 15,000             | 15,000          | -                 | 15,000  | 908                                  |
| Total Expenditures  | <u>\$ 213,470</u>  | <u>213,470</u>  | <u>101,973</u>    | <u>111,497</u>  | <u>141,018</u>                       |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | <u>\$ (44,470)</u> | <u>(44,470)</u> | 69,882            | <u>114,352</u>  | 23,777                               |
| Fund Balances- Beginning                                    |                    |                 | 285,020           |   | 261,243                              |
| Fund Balances- Ending                                       |                    |                 | <u>\$ 354,902</u> |   | <u>285,020</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, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013                |                  |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|---------------------|------------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts    |                  | Actual<br>Amounts |   |                                      |
|   | Original            | Final            |                   |   |                                      |
| <b>REVENUES</b>   |                     |                  |                   |   |                                      |
| Taxes   | \$ 550,000          | 550,000          | 602,264           | 52,264  | 592,473                              |
| Interest  | 135                 | 135              | 682               | 547   | 582                                  |
| Total Revenues  | <u>\$ 550,135</u>   | <u>550,135</u>   | <u>602,946</u>    | <u>52,811</u>   | <u>593,055</u>                       |
| <b>EXPENDITURES</b>   |                     |                  |                   |   |                                      |
| Current:  |                     |                  |                   |   |                                      |
| General Government  |                     |                  |                   |   |                                      |
| Third Party Contracts                                       | \$ 246,200          | 246,200          | 219,989           | 26,211  | 251,844                              |
| Total Expenditures  | <u>\$ 246,200</u>   | <u>246,200</u>   | <u>219,989</u>    | <u>26,211</u>   | <u>251,844</u>                       |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | 303,935             | 303,935          | 382,957           | 79,022  | 341,211                              |
| Other Financing Sources (Uses)                              |                     |                  |                   |   |                                      |
| Lease-Purchase Financing                                    |                     |                  |                   |   |                                      |
| Transfers Out   | \$ (121,330)        | (121,330)        | (121,330)         | -   | (125,000)                            |
| Total Other Financing Sources (Uses)                        | <u>\$ (121,330)</u> | <u>(121,330)</u> | <u>(121,330)</u>  | <u>-</u>  | <u>(125,000)</u>                     |
| Net change in fund balances                                 | <u>\$ 182,605</u>   | <u>182,605</u>   | 261,627           | <u>79,022</u>   | 216,211                              |
| Fund Balances- Beginning                                    |                     |                  | 656,426           |   | 440,216                              |
| Fund Balances- Ending                                       |                     |                  | <u>\$ 918,053</u> |   | <u>656,427</u>                       |

**Webb County, Texas**  
**Webb County Records Management And Preservation Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013               |                 |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|--------------------|-----------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts   |                 | Actual<br>Amounts |   |                                      |
|   | Original           | Final           |                   |   |                                      |
| <b>REVENUES</b>   |                    |                 |                   |   |                                      |
| Fees of Office  |                    |                 |                   |   |                                      |
| District Clerk  | \$ 38,500          | 38,500          | 38,379            | (121)   | 37,650                               |
| County Clerk  | 7,900              | 7,900           | 9,597             | 1,697   | 8,717                                |
| Basic Supervision   | 500                | 500             | 226               | (274)   | 851                                  |
| Total Revenues  | <u>\$ 46,900</u>   | <u>46,900</u>   | <u>48,202</u>     | <u>1,302</u>  | <u>47,218</u>                        |
| <b>EXPENDITURES</b>   |                    |                 |                   |   |                                      |
| Current:  |                    |                 |                   |   |                                      |
| General Government  |                    |                 |                   |   |                                      |
| Salaries And Fringe Benefits                                | \$ 101,035         | 101,035         | 91,348            | 9,687   | 97,705                               |
| Records Management And Preservation                         | 13,500             | 13,500          | 10,443            | 3,057   | 8,206                                |
| Total Expenditures  | <u>\$ 114,535</u>  | <u>114,535</u>  | <u>101,791</u>    | <u>12,744</u>   | <u>105,911</u>                       |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | (67,635)           | (67,635)        | (53,589)          | 14,046  | (58,693)                             |
| Other Financing Sources (Uses):                             |                    |                 |                   |   |                                      |
| Transfers In  | \$ 50,000          | 50,000          | 50,000            | -   | 50,000                               |
| Total Other Financing Sources (Uses)                        | <u>\$ 50,000</u>   | <u>50,000</u>   | <u>50,000</u>     | <u>-</u>  | <u>50,000</u>                        |
| Net change in fund balances                                 | <u>\$ (17,635)</u> | <u>(17,635)</u> | <u>(3,589)</u>    | <u>14,046</u>   | <u>(8,693)</u>                       |
| Fund Balances- Beginning                                    |                    |                 | 39,856            |   | 48,549                               |
| Fund Balances- Ending                                       |                    |                 | <u>\$ 36,267</u>  |   | <u>39,856</u>                        |

**Webb County, Texas**  
**District Clerk Preservation Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013             |               |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|------------------|---------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts |               | Actual<br>Amounts |   |                                      |
|   | Original         | Final         |                   |   |                                      |
| <b>REVENUES</b>   |                  |               |                   |   |                                      |
| Fees Of Office  |                  |               |                   |   |                                      |
| District Clerk  | \$ 95,400        | 95,400        | 85,337            | (10,063)  | 98,186                               |
| Total Revenues  | <u>\$ 95,400</u> | <u>95,400</u> | <u>85,337</u>     | <u>(10,063)</u>   | <u>98,186</u>                        |
| <b>EXPENDITURES</b>   |                  |               |                   |   |                                      |
| Current:  |                  |               |                   |   |                                      |
| General Government  |                  |               |                   |   |                                      |
| Minor Apparatus & Tools                                     | \$ 15,000        | 15,000        | 13,996            | 1,004   | 11,488                               |
| Total Expenditures  | <u>\$ 15,000</u> | <u>15,000</u> | <u>13,996</u>     | <u>1,004</u>  | <u>11,488</u>                        |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | <u>\$ 80,400</u> | <u>80,400</u> | 71,341            | <u>(9,059)</u>  | 86,698                               |
| Fund Balances- Beginning                                    |                  |               | 270,885           |   | 184,187                              |
| Fund Balances- Ending                                       |                  |               | <u>\$ 342,226</u> |   | <u>270,885</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, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013               |                 |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|--------------------|-----------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts   |                 | Actual<br>Amounts |   |                                      |
|   | Original           | Final           |                   |   |                                      |
| <b>REVENUES</b>   |                    |                 |                   |   |                                      |
| Fees of Office  |                    |                 |                   |   |                                      |
| County Clerk  | \$ 164,700         | 164,700         | 178,335           | 13,635  | 173,599                              |
| Total Revenues  | <u>\$ 164,700</u>  | <u>164,700</u>  | <u>178,335</u>    | <u>13,635</u>   | <u>173,599</u>                       |
| <b>EXPENDITURES</b>   |                    |                 |                   |   |                                      |
| Current:  |                    |                 |                   |   |                                      |
| General Government  |                    |                 |                   |   |                                      |
| Salaries And Fringe Benefits                                | \$ 120,763         | 120,763         | 39,221            | 81,542  | 19,026                               |
| Records Management And Preservation                         | 64,500             | 64,500          | 49,941            | 14,559  | 36,618                               |
| Total Expenditures  | <u>\$ 185,263</u>  | <u>185,263</u>  | <u>89,162</u>     | <u>96,101</u>   | <u>55,644</u>                        |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | <u>\$ (20,563)</u> | <u>(20,563)</u> | 89,173            | <u>109,736</u>  | 117,955                              |
| Fund Balances- Beginning                                    |                    |                 | 421,591           |   | 303,636                              |
| Fund Balances- Ending                                       |                    |                 | <u>\$ 510,764</u> |   | <u>421,591</u>                       |

**Webb County, Texas**  
**Road And Bridge Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013                |                  | Actual<br>Amounts | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|---------------------|------------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts    |                  |                   |   |                                      |
|   | Original            | Final            |                   |   |                                      |
| <b>REVENUES</b>   |                     |                  |                   |   |                                      |
| Property Taxes  | \$ 1,879,200        | 1,879,200        | 1,882,295         | 3,095   | 1,750,691                            |
| Fees  | 2,465,428           | 2,465,428        | 2,323,984         | (141,444)   | 2,316,859                            |
| Fines And Forfeitures                                       | 2,761,750           | 2,761,750        | 1,570,588         | (1,191,162)   | 2,256,973                            |
| Intergovernmental   | 42,500              | 42,500           | 31,367            | (11,133)  | 74,791                               |
| Miscellaneous   | 88,700              | 88,700           | 199,060           | 110,360   | 129,258                              |
| Total Revenues  | <u>\$ 7,237,578</u> | <u>7,237,578</u> | <u>6,007,294</u>  | <u>(1,230,284)</u>                                      | <u>6,528,572</u>                     |
| <b>EXPENDITURES</b>   |                     |                  |                   |   |                                      |
| Current:  |                     |                  |                   |   |                                      |
| Public Safety   |                     |                  |                   |   |                                      |
| Road And Bridge   | \$ 32,100           | 32,100           | 28,261            | 3,839   | 28,556                               |
| Infrastructure And Environmental Services                   |                     |                  |                   |   |                                      |
| Road And Bridge   | 6,782,471           | 6,782,471        | 5,626,742         | 1,155,729   | 5,682,397                            |
| Capital Outlay  |                     | 1,606,029        | 1,606,029         |   |                                      |
| Total Expenditures  | <u>\$ 6,814,571</u> | <u>8,420,600</u> | <u>7,261,032</u>  | <u>1,159,568</u>  | <u>5,710,953</u>                     |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | 423,007             | (1,183,022)      | (1,253,738)       | (70,716)  | 817,619                              |
| Other Financing Sources (Uses)                              |                     |                  |                   |   |                                      |
| Lease-Purchase Financing                                    | \$ -                | 1,606,029        | 1,606,029         |   |                                      |
| Transfers Out   | (400,000)           | (400,000)        | (400,000)         | -   | (400,000)                            |
| Proceeds from Sale of Equipment                             | 2,500               | 2,500            | 91,000            | 88,500  | -                                    |
| Total Other Financing Sources (Uses)                        | <u>\$ (397,500)</u> | <u>1,208,529</u> | <u>1,297,029</u>  | <u>88,500</u>   | <u>(400,000)</u>                     |
| Net change in fund balances                                 | <u>\$ 25,507</u>    | <u>25,507</u>    | 43,291            | <u>17,784</u>   | 417,619                              |
| Fund Balances- Beginning                                    |                     |                  | 614,497           |   | 196,878                              |
| Fund Balances- Ending                                       |                     |                  | <u>\$ 657,788</u> |   | <u>614,497</u>                       |

**Webb County, Texas**  
**Webb County Tax Assessor / Collector Vehicle Inventory Tax Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013             |               |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|------------------|---------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts |               | Actual<br>Amounts |   |                                      |
|   | Original         | Final         |                   |   |                                      |
| <b>REVENUES</b>   |                  |               |                   |   |                                      |
| Penalty And Interest  | \$ 8,000         | 8,000         | -                 | (8,000)   | -                                    |
| Service Fees  | 20,000           | 20,000        | 1,390             | (18,610)  | -                                    |
| Total Revenues  | <u>\$ 28,000</u> | <u>28,000</u> | <u>1,390</u>      | <u>(26,610)</u>   | <u>-</u>                             |
| <b>EXPENDITURES</b>   |                  |               |                   |   |                                      |
| Current:  |                  |               |                   |   |                                      |
| General Government  |                  |               |                   |   |                                      |
| Salaries And Fringe Benefits                                | \$ 6,500         | 6,500         | 1,390             | 5,110   | -                                    |
| Insurance   | 4,000            | 4,000         | -                 | 4,000   | -                                    |
| Materials And Supplies                                      | 4,000            | 4,000         | -                 | 4,000   | -                                    |
| Minor Apparatus & Tools                                     | 6,000            | 6,000         | -                 | 6,000   | -                                    |
| Rents   | 4,000            | 4,000         | -                 | 4,000   | -                                    |
| Vehicle Maintenance   | 3,000            | 3,000         | -                 | 3,000   | -                                    |
| Total Expenditures  | <u>\$ 27,500</u> | <u>27,500</u> | <u>1,390</u>      | <u>26,110</u>   | <u>-</u>                             |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | <u>\$ 500</u>    | <u>500</u>    | <u>-</u>          | <u>(500)</u>  | <u>-</u>                             |
| Fund Balances- Beginning                                    |                  |               | -                 |   | -                                    |
| Fund Balances- Ending                                       |                  |               | <u>\$ -</u>       |   | <u>-</u>                             |

**Webb County, Texas**  
**Justice Court Technology Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013             |         | Actual<br>Amounts | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|------------------|---------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts |         |                   |   |                                      |
|   | Original         | Final   |                   |   |                                      |
| <b>REVENUES</b>   |                  |         |                   |   |                                      |
| Fees Of Office  | \$ 107,200       | 107,200 | 104,227           | (2,973)   | 119,827                              |
| Total Revenues  | \$ 107,200       | 107,200 | 104,227           | (2,973)   | 119,827                              |
| <b>EXPENDITURES</b>   |                  |         |                   |   |                                      |
| Current:  |                  |         |                   |   |                                      |
| General Government  |                  |         |                   |   |                                      |
| Minor Apparatus & Tools                                     | \$ 100           | 100     | -                 | 100   | -                                    |
| Justice System  |                  |         |                   |   |                                      |
| Training & Education  | 1,500            | 1,500   | -                 | 1,500   | -                                    |
| Minor Apparatus & Tools                                     | 105,800          | 108,900 | 16,881            | 92,019  | 17,436                               |
| Capital Outlay  | 1,000            | 1,000   | -                 | 1,000   | 27,600                               |
| Total Expenditures  | \$ 108,400       | 111,500 | 16,881            | 94,619  | 45,036                               |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | \$ (1,200)       | (4,300) | 87,346            | (97,592)  | 74,791                               |
| Fund Balances- Beginning                                    |                  |         | 475,510           |   | 400,719                              |
| Fund Balances- Ending                                       |                  |         | \$ 562,856        |   | 475,510                              |

**Webb County, Texas**  
**Election Contract Services Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013              |                 |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|-------------------|-----------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts  |                 | Actual<br>Amounts |   |                                      |
|   | Original          | Final           |                   |   |                                      |
| <b>REVENUES</b>   |                   |                 |                   |   |                                      |
| Fees Of Office  | \$ 193,100        | 193,100         | 259,103           | 66,003  | 246,437                              |
| Interest  | 500               | 500             | 709               | 209   | 504                                  |
| Other Revenues  | -                 | -               | -                 | -   | -                                    |
| Total Revenues  | <u>\$ 193,600</u> | <u>193,600</u>  | <u>259,812</u>    | <u>66,212</u>   | <u>246,941</u>                       |
| <b>EXPENDITURES</b>   |                   |                 |                   |   |                                      |
| Current:  |                   |                 |                   |   |                                      |
| General Government  |                   |                 |                   |   |                                      |
| Elections Expense   | \$ 180,000        | 205,054         | 205,053           | 1   | 203,614                              |
| Capital Outlay  | 100               | 100             | -                 | 100   | -                                    |
| Total Expenditures  | <u>\$ 180,100</u> | <u>205,154</u>  | <u>205,053</u>    | <u>101</u>  | <u>203,614</u>                       |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | <u>\$ 13,500</u>  | <u>(11,554)</u> | 54,759            | <u>66,313</u>   | 43,327                               |
| Fund Balances- Beginning                                    |                   |                 | 72,633            |   | 29,306                               |
| Fund Balances- Ending                                       |                   |                 | <u>\$ 127,392</u> |   | <u>72,633</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, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013             |               |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|------------------|---------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts |               | Actual<br>Amounts |   |                                      |
|   | Original         | Final         |                   |   |                                      |
| <b>REVENUES</b>   |                  |               |                   |   |                                      |
| Fines And Forfeiture  | \$ 22,250        | 22,250        | 148,851           | 126,601   | 31,460                               |
| Interest  | 20               | 20            | 52                | 32  | 38                                   |
| Miscellaneous   | -                | -             | -                 | -   | 12,397                               |
| Total Revenues  | <u>\$ 22,270</u> | <u>22,270</u> | <u>148,903</u>    | <u>126,633</u>  | <u>43,895</u>                        |
| <b>EXPENDITURES</b>   |                  |               |                   |   |                                      |
| Current:  |                  |               |                   |   |                                      |
| Public Safety   |                  |               |                   |   |                                      |
| Training & Education  | \$ 4,000         | 4,000         | 3,871             | 129   | 3,212                                |
| Administrative Travel                                       | 4,000            | 4,000         | -                 | 4,000   | -                                    |
| Drug Free Campaign  | 1,500            | 4,000         | 4,000             | -   | 200                                  |
| Support Assistance  | 6,000            | 2,770         | 2,375             | 395   | 11,730                               |
| Capital Outlay  | 6,000            | 6,000         | -                 | 6,000   | 18,125                               |
| Total Expenditures  | <u>\$ 21,500</u> | <u>21,500</u> | <u>10,976</u>     | <u>10,524</u>   | <u>33,267</u>                        |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | <u>\$ 770</u>    | <u>770</u>    | 137,927           | <u>137,157</u>  | 10,628                               |
| Fund Balances- Beginning                                    |                  |               | 33,104            |   | 22,476                               |
| Fund Balances- Ending                                       |                  |               | <u>\$ 171,031</u> |   | <u>33,104</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, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013             |        |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|------------------|--------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts |        | Actual<br>Amounts |   |                                      |
|   | Original         | Final  |                   |   |                                      |
| <b>REVENUES</b>   |                  |        |                   |   |                                      |
| Fines And Forfeiture  | \$ 25,000        | 25,000 | -                 | (25,000)  | -                                    |
| Total Revenues  | \$ 25,000        | 25,000 | -                 | (25,000)  | -                                    |
| <b>EXPENDITURES</b>   |                  |        |                   |   |                                      |
| Current:  |                  |        |                   |   |                                      |
| Public Safety   |                  |        |                   |   |                                      |
| Fire Arms & Ammunition                                      | \$ -             | -      | -                 | -   | 530                                  |
| Canine Expenditures   | 400              | 270    | 55                | 215   | 1,528                                |
| Total Expenditures  | \$ 400           | 270    | 55                | 215   | 2,058                                |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | \$ 24,600        | 24,730 | (55)              | (24,785)  | (2,058)                              |
| Fund Balances- Beginning                                    |                  |        | 273               |   | 2,331                                |
| Fund Balances- Ending                                       |                  |        | \$ 218            |   | 273                                  |

**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, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013             |              |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|------------------|--------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts |              | Actual<br>Amounts |   |                                      |
|   | Original         | Final        |                   |   |                                      |
| <b>REVENUES</b>   |                  |              |                   |   |                                      |
| Fines And Forfeiture  | \$ 5,000         | 5,000        | 7,988             | 2,988   | -                                    |
| Interest  | 10               | 10           | 4                 | (6)   | 3                                    |
| Total Revenues  | <u>\$ 5,010</u>  | <u>5,010</u> | <u>7,992</u>      | <u>2,982</u>  | <u>3</u>                             |
| <b>EXPENDITURES</b>   |                  |              |                   |   |                                      |
| Current:  |                  |              |                   |   |                                      |
| Public Safety   |                  |              |                   |   |                                      |
| Training & Education  | \$ -             | 660          | 648               | 12  | -                                    |
| Uniforms  | 50               | 50           | -                 | 50  | -                                    |
| K9 Expense  | 35               | 35           | -                 | 35  | -                                    |
| Total Expenditures  | <u>\$ 85</u>     | <u>745</u>   | <u>648</u>        | <u>97</u>   | <u>-</u>                             |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | <u>\$ 4,925</u>  | <u>4,265</u> | 7,344             | <u>3,079</u>  | 3                                    |
| <b>Other Financing Sources (Uses)</b>                       |                  |              |                   |   |                                      |
| Transfers Out   | \$ -             | (368)        | (368)             | -   | -                                    |
| Total Other Financing Sources (Uses)                        | <u>\$ -</u>      | <u>(368)</u> | <u>(368)</u>      | <u>-</u>  | <u>-</u>                             |
| Net change in fund balances                                 | <u>\$ 4,925</u>  | <u>3,897</u> | 6,976             | <u>3,079</u>  | 3                                    |
| Fund Balances- Beginning                                    |                  |              | 90                |   | 87                                   |
| Fund Balances- Ending                                       |                  |              | <u>\$ 7,066</u>   |   | <u>90</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, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013             |              |                   |   | Total<br>Prior Year<br>As of 9/30/12 |
|---|------------------|--------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts |              | Actual<br>Amounts | Variance with<br>Final Budget<br>Positive<br>(Negative) |                                      |
|   | Original         | Final        |                   |   |                                      |
| <b>REVENUES</b>   |                  |              |                   |   |                                      |
| Fines And Forfeiture  | \$ 100           | 100          | -                 | (100)   | -                                    |
| Total Revenues  | <u>\$ 100</u>    | <u>100</u>   | <u>-</u>          | <u>(100)</u>  | <u>-</u>                             |
| <b>EXPENDITURES</b>   |                  |              |                   |   |                                      |
| Current:  |                  |              |                   |   |                                      |
| Public Safety   |                  |              |                   |   |                                      |
| Training and Education                                      | \$ 100           | 100          | -                 | 100   | -                                    |
| Minor Apparatus & Tools                                     | 100              | 100          | -                 | 100   | -                                    |
| Bullet Proof Vests  | 100              | 100          | -                 | 100   | -                                    |
| Total Expenditures  | <u>\$ 300</u>    | <u>300</u>   | <u>-</u>          | <u>300</u>  | <u>-</u>                             |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | <u>\$ (200)</u>  | <u>(200)</u> |                   | <u>200</u>  |                                      |
| Fund Balances- Beginning                                    |                  |              | 606               |   | 606                                  |
| Fund Balances- Ending                                       |                  |              | <u>\$ 606</u>     |   | <u>606</u>                           |

**Webb County, Texas**  
**Webb County Constable Precinct 4 Federal Forfeiture Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013             |               |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|------------------|---------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts |               | Actual<br>Amounts |   |                                      |
|   | Original         | Final         |                   |   |                                      |
| <b>REVENUES</b>   |                  |               |                   |   |                                      |
| Fines And Forfeiture  | \$ 5,000         | 8,000         | 3,000             | (5,000)   | -                                    |
| Interest  | -                | -             | 5                 | 5   | 4                                    |
| Miscellaneous   | -                | 5,640         | 5,640             | -   | -                                    |
| Total Revenues  | <u>\$ 5,000</u>  | <u>13,640</u> | <u>8,645</u>      | <u>(4,995)</u>  | <u>4</u>                             |
| <b>EXPENDITURES</b>   |                  |               |                   |   |                                      |
| Current:  |                  |               |                   |   |                                      |
| Public Safety   |                  |               |                   |   |                                      |
| Drug Free Campaign  | \$ 1,900         | 7,700         | 7,318             | 382   | -                                    |
| K9 Expense  | -                | 3,000         | 1,725             | 1,275   | -                                    |
| Repairs and Maintenance - Vehicles                          | 2,000            | 1,690         | 164               | 1,526   | 263                                  |
| Total Expenditures  | <u>\$ 3,900</u>  | <u>12,390</u> | <u>9,207</u>      | <u>3,183</u>  | <u>263</u>                           |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | <u>\$ 1,100</u>  | <u>1,250</u>  | <u>(562)</u>      | <u>(1,812)</u>  | <u>(259)</u>                         |
| Fund Balances- Beginning                                    |                  |               | 3,755             |   | 4,014                                |
| Fund Balances- Ending                                       |                  |               | <u>\$ 3,193</u>   |   | <u>3,755</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, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013                |                  |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|---------------------|------------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts    |                  | Actual<br>Amounts |   |                                      |
|   | Original            | Final            |                   |   |                                      |
| <b>REVENUES</b>   |                     |                  |                   |   |                                      |
| Fines And Forfeiture  | \$ 990,000          | 990,000          | 136,616           | (853,384)   | 1,319,230                            |
| Interest  | 150                 | 150              | 785               | 635   | 1,117                                |
| <b>Total Revenues</b>                                       | <b>\$ 990,150</b>   | <b>990,150</b>   | <b>137,401</b>    | <b>(852,749)</b>  | <b>1,320,347</b>                     |
| <b>EXPENDITURES</b>   |                     |                  |                   |   |                                      |
| Current:  |                     |                  |                   |   |                                      |
| Public Safety   |                     |                  |                   |   |                                      |
| Personnel And Fringe Benefits                               | \$ 4,953            | 20,970           | 17,298            | 3,672   | 86,987                               |
| Administration Travel                                       | 5,000               | 15,000           | 14,292            | 708   | 11,817                               |
| Special Travel  | -                   | 3,300            | 679               | 2,621   | -                                    |
| Cell Phones   | 145,000             | 185,800          | 103,196           | 82,604  | 104,414                              |
| Dues And Memberships  | 19,000              | 19,500           | 11,130            | 8,370   | 185                                  |
| Equipment Rental  | 4,000               | 5,738            | 78                | 5,660   | 2,051                                |
| Fuel And Lubricants   | 37,922              | 15,922           | 8,101             | 7,821   | 2,590                                |
| Professional Services                                       | 50,000              | 26,000           | 16,285            | 9,715   | 56,563                               |
| Materials and Supplies                                      | 5,500               | 35,776           | 21,800            | 13,976  | 31,650                               |
| Investigations  | 24,000              | 10,000           | -                 | 10,000  | 11,380                               |
| Training & Education  | 10,000              | 41,962           | 35,910            | 6,052   | 12,812                               |
| Uniforms  | 5,913               | 10,913           | 2,797             | 8,116   | 8,028                                |
| Minor Apparatus & Tools                                     | 22,000              | 66,767           | 61,381            | 5,386   | 23,500                               |
| Office Supplies   | 5,300               | 6,800            | -                 | 6,800   | -                                    |
| Postage   | 1,142               | 1,642            | 85                | 1,557   | 568                                  |
| Property Casualty Premium                                   | -                   | 63,000           | 62,722            | 278   | -                                    |
| Repairs & Maintenance Vehicles                              | 13,754              | 24,754           | 22,145            | 2,609   | 22,306                               |
| Software  | 31,000              | 28,700           | 5,418             | 23,282  | 72,198                               |
| K9 Expense  | 3,100               | 2,900            | 1,648             | 1,252   | -                                    |
| Drug Free Campaign  | 68,000              | 117,610          | 111,110           | 6,500   | 176,934                              |
| Rents   | 38,100              | 55,500           | 39,400            | 16,100  | 26,175                               |
| Fire Arms & Ammunition                                      | 45,000              | 24,000           | 12,487            | 11,513  | 3,390                                |
| Building Maintenance  | 7,500               | 57,728           | 53,540            | 4,188   | 5,350                                |
| Support Assistance  | 86,000              | 83,190           | 6,500             | 76,690  | 153,999                              |
| Narcotics Disposal  | 15,000              | 15,000           | -                 | 15,000  | -                                    |
| Bullet Proof Vests  | 6,000               | 2,400            | -                 | 2,400   | 32,799                               |
| Capital Outlay  | 400,000             | 154,331          | 108,273           | 46,058  | 115,344                              |
| <b>Total Expenditures</b>                                   | <b>\$ 1,053,184</b> | <b>1,095,203</b> | <b>716,275</b>    | <b>378,928</b>  | <b>961,040</b>                       |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | (63,034)            | (105,053)        | (578,874)         | (473,821)   | 359,307                              |
| <b>Other Financing Sources (Uses)</b>                       |                     |                  |                   |   |                                      |
| Transfers Out   | \$ (55,193)         | (3,107)          | (1,287)           | -   | (170,683)                            |
| <b>Total Other Financing Sources (Uses)</b>                 | <b>(55,193)</b>     | <b>(3,107)</b>   | <b>(1,287)</b>    | <b>-</b>  | <b>(170,683)</b>                     |
| Net change in fund balances                                 | \$ (118,227)        | (108,160)        | (580,161)         | (473,821)   | 188,624                              |
| Fund Balances- Beginning                                    |                     |                  | 1,041,405         |   | 852,781                              |
| Fund Balances- Ending                                       |                     |                  | <b>\$ 461,244</b> |   | <b>1,041,405</b>                     |

**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, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013              |                |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|-------------------|----------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts  |                | Actual<br>Amounts |   |                                      |
|   | Original          | Final          |                   |   |                                      |
| <b>REVENUES</b>   |                   |                |                   |   |                                      |
| Fines And Forfeiture  | \$ 136,165        | 457,802        | 463,045           | 5,243   | 110,110                              |
| Interest  | -                 | -              | 186               | 186   | 60                                   |
| <b>Total Revenues</b>                                       | <b>\$ 136,165</b> | <b>457,802</b> | <b>463,231</b>    | <b>5,429</b>  | <b>110,170</b>                       |
| <b>EXPENDITURES</b>   |                   |                |                   |   |                                      |
| Current:  |                   |                |                   |   |                                      |
| Public Safety   |                   |                |                   |   |                                      |
| Personnel And Fringe Benefits                               | \$ 37,365         | 111,424        | 62,693            | 48,731  | 72,672                               |
| Administration Travel                                       | -                 | 10,000         | 4,312             | 5,688   | 12,879                               |
| Equipment Rental  | 700               | 700            | -                 | 700   | -                                    |
| Professional Services                                       | 100               | 55,100         | 7,000             | 48,100  | -                                    |
| Materials and Supplies                                      | -                 | 11,200         | 3,125             | 8,075   | -                                    |
| Training & Education  | -                 | 10,000         | 2,831             | 7,169   | -                                    |
| Uniforms  | 1,000             | 1,000          | -                 | 1,000   | 3,748                                |
| Minor Apparatus & Tools                                     | -                 | 16,000         | 9,220             | 6,780   | -                                    |
| Repairs & Maintenance Vehicles                              | -                 | 10,000         | -                 | 10,000  | -                                    |
| K9 Expense  | -                 | 1,000          | -                 | 1,000   | -                                    |
| Drug Free Campaign  | 25,000            | 59,774         | 45,822            | 13,952  | 6,911                                |
| Fire Arms & Ammunition                                      | -                 | 1,000          | -                 | 1,000   | -                                    |
| Building Maintenance  | -                 | 16,000         | 10,900            | 5,100   | -                                    |
| Support Assistance  | -                 | 55,991         | 39,000            | 16,991  | -                                    |
| Narcotics Disposal  | -                 | 5,000          | -                 | 5,000   | -                                    |
| Capital Outlay  | 72,000            | 55,259         | 30,980            | 24,279  | 23,204                               |
| <b>Total Expenditures</b>                                   | <b>\$ 136,165</b> | <b>419,448</b> | <b>215,883</b>    | <b>203,565</b>  | <b>119,414</b>                       |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | -                 | 38,354         | 247,348           | 208,994   | (9,244)                              |
| <b>Other Financing Sources (Uses)</b>                       |                   |                |                   |   |                                      |
| Transfers In  | \$ -              | -              | -                 | -   | 136,897                              |
| Total Other Financing Sources (Uses)                        | -                 | (125,000)      | (46,685)          | -   | 136,897                              |
| Net change in fund balances                                 | \$ -              | (86,646)       | 200,663           | 208,994   | 127,653                              |
| Fund Balances- Beginning                                    |                   |                | 127,653           |   |                                      |
| Fund Balances- Ending                                       |                   |                | <b>\$ 328,316</b> |   | <b>127,653</b>                       |

**Webb County, Texas**  
**Webb County District Attorney Treasury Federal Forfeiture Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013             |               |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|------------------|---------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts |               | Actual<br>Amounts |   |                                      |
|   | Original         | Final         |                   |   |                                      |
| <b>REVENUES</b>   |                  |               |                   |   |                                      |
| Fines And Forfeiture  | \$ 5,000         | 11,600        | 20,427            | 8,827   | -                                    |
| Total Revenues  | <u>\$ 5,000</u>  | <u>11,600</u> | <u>20,427</u>     | <u>8,827</u>  | <u>-</u>                             |
| <b>EXPENDITURES</b>   |                  |               |                   |   |                                      |
| Current:  |                  |               |                   |   |                                      |
| Public Safety   |                  |               |                   |   |                                      |
| Materials and Supplies                                      | \$ 5,000         | 3,540         | -                 | 3,540   | -                                    |
| Minor Apparatus & Tools                                     | -                | 8,000         | 7,885             | 115   | -                                    |
| Total Expenditures  | <u>\$ 5,000</u>  | <u>11,540</u> | <u>7,885</u>      | <u>3,655</u>  | <u>-</u>                             |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | <u>-</u>         | <u>60</u>     | 12,542            | <u>12,482</u>   | -                                    |
| Fund Balances- Beginning                                    |                  |               | -                 |   |                                      |
| Fund Balances- Ending                                       |                  |               | <u>\$ 12,542</u>  |   | <u>-</u>                             |

**Webb County, Texas**  
**Webb County Sheriff State Forfeiture Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013              |                  |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|-------------------|------------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts  |                  | Actual<br>Amounts |   |                                      |
|   | Original          | Final            |                   |   |                                      |
| <b>REVENUES</b>   |                   |                  |                   |   |                                      |
| Fines And Forfeiture  | \$ 80,200         | 80,200           | 65,257            | (14,943)  | 99,167                               |
| Interest  | -                 | -                | 158               | 158   | 186                                  |
| Total Revenues  | <u>\$ 80,200</u>  | <u>80,200</u>    | <u>65,415</u>     | <u>(14,785)</u>   | <u>99,353</u>                        |
| <b>EXPENDITURES</b>   |                   |                  |                   |   |                                      |
| Current:  |                   |                  |                   |   |                                      |
| Public Safety   |                   |                  |                   |   |                                      |
| Personnel And Fringe Benefits                               | \$ 26,700         | 101,400          | 18,656            | 82,744  | 24,692                               |
| Administrative Travel                                       | 400               | 2,400            | 2,382             | 18  | 14,050                               |
| Office Supplies   | 5,000             | 3,000            | 289               | 2,711   | -                                    |
| Dues And Memberships  | 3,700             | 3,700            | 2,785             | 915   | 12,825                               |
| Training And Education                                      | 250               | 6,250            | 5,237             | 1,013   | -                                    |
| Equipment Rental  | 400               | 400              | -                 | 400   | -                                    |
| Professional Services                                       | 1,200             | 1,200            | -                 | 1,200   | -                                    |
| Uniforms  | 500               | 500              | 90                | 410   | 213                                  |
| Materials And Supplies                                      | 1,800             | 19,707           | 16,942            | 2,765   | 11,148                               |
| Minor Apparatus & Tools                                     | 900               | 17,400           | 15,590            | 1,810   | 4,099                                |
| Fire Arms & Ammunition                                      | 1,100             | 1,100            | 40                | 1,060   | -                                    |
| Repairs And Maintenance - Buildings                         | 1,100             | 2,100            | 2,093             | 7   | -                                    |
| Repairs And Maintenance - Equipment                         | 1,600             | 1,600            | -                 | 1,600   | 2,692                                |
| Canine Purchase   | 1,500             | 1,500            | -                 | 1,500   | -                                    |
| Drug Free Campaign  | 2,400             | 13,400           | 12,262            | 1,138   | 2,344                                |
| Expense For Other Law Enforcement                           | 1,000             | 3,500            | 3,500             | -   | 5,000                                |
| Support Assistance  | 20,000            | 48,000           | 38,500            | 9,500   | 9,968                                |
| Investigation Expenditure                                   | 1,000             | 1,000            | -                 | 1,000   | -                                    |
| BPV 305   | 400               | 400              | -                 | 400   | -                                    |
| Capital Outlay  | 58,000            | -                | -                 | -   | 9,728                                |
| Total Expenditures  | <u>\$ 128,950</u> | <u>228,557</u>   | <u>118,366</u>    | <u>110,191</u>  | <u>96,759</u>                        |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | <u>(48,750)</u>   | <u>(148,357)</u> | <u>(52,951)</u>   | <u>95,406</u>   | <u>2,594</u>                         |
| Fund Balances- Beginning                                    |                   |                  | 166,295           |   | 163,701                              |
| Fund Balances- Ending                                       |                   |                  | <u>\$ 113,344</u> |   | <u>166,295</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, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013                |                  |                     | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|---------------------|------------------|---------------------|---|--------------------------------------|
|   | Budgeted Amounts    |                  | Actual<br>Amounts   |   |                                      |
|   | Original            | Final            |                     |   |                                      |
| <b>REVENUES</b>   |                     |                  |                     |   |                                      |
| Fines And Forfeiture  | \$ 250,000          | 2,023,302        | 2,149,337           | 126,035   | 61,793                               |
| Interest  | 150                 | 150              | 597                 | 447   | 1,191                                |
| Miscellaneous   | -                   | -                | 62,996              | 62,996  | 35,391                               |
| Total Revenues  | <u>\$ 250,150</u>   | <u>2,023,452</u> | <u>2,212,930</u>    | <u>189,478</u>  | <u>98,375</u>                        |
| <b>EXPENDITURES</b>   |                     |                  |                     |   |                                      |
| Current:  |                     |                  |                     |   |                                      |
| Public Safety   |                     |                  |                     |   |                                      |
| Personnel And Fringe Benefits                               | \$ 122,052          | 135,319          | 33,508              | 101,811   | 78,716                               |
| Administrative Travel                                       | 5,000               | 49,561           | 39,150              | 10,411  | 27,386                               |
| Telephone   | 20,000              | 37,250           | 36,224              | 1,026   | 23,234                               |
| Dues And Memberships  | -                   | 6,360            | 6,145               | 215   | 3,066                                |
| Books And Subscriptions                                     | -                   | 650              | 300                 | 350   | -                                    |
| Training And Education                                      | 5,000               | 18,300           | 17,396              | 904   | 16,683                               |
| Equipment Rental  | 24,000              | 32,305           | 31,919              | 386   | 27,955                               |
| Professional Services                                       | 10,000              | 7,800            | 7,218               | 582   | 45,227                               |
| Trail Case Expenditures                                     | -                   | -                | -                   | -   | 6                                    |
| Witness Expenditures  | -                   | 1,710            | 1,584               | 126   | 1,231                                |
| Uniforms  | 5,000               | 18,300           | 17,438              | 862   | 9,410                                |
| Fuel And Lubricants   | 5,000               | 12,500           | 10,863              | 1,637   | 10,000                               |
| Materials And Supplies                                      | 6,000               | 28,723           | 28,116              | 607   | 27,083                               |
| Minor Apparatus & Tools                                     | -                   | 11,300           | 10,685              | 615   | 13,241                               |
| Fire Arms And Ammunition                                    | 5,000               | 5,800            | 4,657               | 1,143   | 1,023                                |
| Repairs And Maintenance - Equipment                         | 3,000               | 2,500            | 2,255               | 245   | 2,035                                |
| Repairs And Maintenance - Vehicles                          | 5,000               | 11,250           | 9,590               | 1,660   | 8,598                                |
| Drug Free Campaign  | 6,000               | 10,700           | 9,983               | 717   | 32,844                               |
| Expense For Other Law Enforcement                           | 30,000              | 100,837          | 98,791              | 2,046   | 71,359                               |
| Support Assistance  | 25,000              | 42,500           | 42,207              | 293   | 83,765                               |
| Bullet Proof Vests  | -                   | 2,319            | 825                 | 1,494   | -                                    |
| Capital Outlay  | 64,120              | 161,045          | 71,045              | 90,000  | -                                    |
| Total Expenditures  | <u>\$ 340,172</u>   | <u>697,029</u>   | <u>479,899</u>      | <u>217,130</u>  | <u>482,862</u>                       |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | (90,022)            | 1,326,423        | 1,733,031           | 406,608   | (384,487)                            |
| Other Financing Sources (Uses)                              |                     |                  |                     |   |                                      |
| Lease-Purchase Financing                                    | \$ (64,121)         | (64,121)         | (64,119)            | (2)   | (64,120)                             |
| Transfers Out   | -                   | (95,244)         | (95,244)            | -   | (153,652)                            |
| Total Other Financing Sources (Uses)                        | <u>\$ (64,121)</u>  | <u>(159,365)</u> | <u>(159,363)</u>    | <u>(2)</u>  | <u>(217,772)</u>                     |
| Net change in fund balances                                 | <u>\$ (154,143)</u> | <u>1,167,058</u> | <u>1,573,668</u>    | <u>406,606</u>  | <u>(602,259)</u>                     |
| Fund Balances- Beginning, Restated                          |                     |                  | 137,897             |   | 1,402,698                            |
| Fund Balances- Ending                                       |                     |                  | <u>\$ 1,711,565</u> |   | <u>800,439</u>                       |

**Webb County, Texas**  
**Webb County District Attorney State Forfeiture Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013              |                |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|-------------------|----------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts  |                | Actual<br>Amounts |   |                                      |
|   | Original          | Final          |                   |   |                                      |
| <b>REVENUES</b>   |                   |                |                   |   |                                      |
| Fines And Forfeiture  | \$ 105,000        | 165,000        | 180,491           | 15,491  | 212,561                              |
| Interest  | 486               | 486            | 60                | (426)   | 148                                  |
| Total Revenues  | <u>\$ 105,486</u> | <u>165,486</u> | <u>180,551</u>    | <u>15,065</u>   | <u>212,709</u>                       |
| <b>EXPENDITURES</b>   |                   |                |                   |   |                                      |
| Current:  |                   |                |                   |   |                                      |
| Public Safety   |                   |                |                   |   |                                      |
| Personnel And Fringe Benefits                               | \$ 70,617         | 80,585         | 80,473            | 112   | 168,165                              |
| Administrative Travel                                       | -                 | 4,335          | 4,038             | 297   | 23,263                               |
| Telephone   | -                 | 4,900          | 1,670             | 3,230   | 6,383                                |
| Book Subscriptions  | -                 | -              | -                 | -   | 467                                  |
| Postage & Courier Services                                  | -                 | 780            | 244               | 536   | 116                                  |
| Dues And Memberships  | -                 | 4,300          | -                 | 4,300   | 2,133                                |
| Training And Education                                      | -                 | 11,100         | -                 | 11,100  | 2,538                                |
| Equipment Rental  | -                 | -              | -                 | -   | 2,384                                |
| Professional Services                                       | -                 | 100            | 75                | 25  | 3,302                                |
| Trial Case Expense  | -                 | -              | -                 | -   | 92                                   |
| Uniforms  | -                 | 1,062          | 725               | 337   | -                                    |
| Fuel And Lubricants   | -                 | -              | -                 | -   | 6,345                                |
| Materials And Supplies                                      | -                 | 2,601          | 1,758             | 843   | 8,638                                |
| Minor Apparatus & Tools                                     | -                 | 500            | -                 | 500   | -                                    |
| Fire Arms & Ammunition                                      | 5,000             | 1,300          | -                 | 1,300   | 379                                  |
| Repairs & Maintenance - Vehicle                             | -                 | 1,390          | -                 | 1,390   | 2,356                                |
| Repairs And Maintenance - Equipment                         | -                 | -              | -                 | -   | 1,074                                |
| Drug Free Campaign  | 15,000            | 24,877         | 23,682            | 1,195   | 63,337                               |
| Other Law Enforcement                                       | -                 | 17,500         | 11,843            | 5,657   | 26,475                               |
| Support Assistance  | -                 | -              | -                 | -   | 13,011                               |
| Total Expenditures  | <u>\$ 90,617</u>  | <u>155,330</u> | <u>124,508</u>    | <u>30,822</u>   | <u>330,458</u>                       |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | <u>\$ 14,869</u>  | <u>10,156</u>  | <u>56,043</u>     | <u>45,887</u>   | <u>(117,749)</u>                     |
| <b>Other Financing Sources (Uses)</b>                       |                   |                |                   |   |                                      |
| Transfers Out   | \$ -              | (20,000)       | (20,000)          | -   | -                                    |
| Total Other Financing Sources (Uses)                        | \$ -              | (20,000)       | (20,000)          | -   | -                                    |
| Net change in fund balances                                 | <u>\$ 14,869</u>  | <u>(9,844)</u> | <u>36,043</u>     | <u>45,887</u>   | <u>(117,749)</u>                     |
| Fund Balances- Beginning                                    |                   |                | 27,844            |   | 145,593                              |
| Fund Balances- Ending                                       |                   |                | <u>\$ 63,887</u>  |   | <u>27,844</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, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013             |                 |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|------------------|-----------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts |                 | Actual<br>Amounts |   |                                      |
|   | Original         | Final           |                   |   |                                      |
| <b>REVENUES</b>   |                  |                 |                   |   |                                      |
| Fines And Forfeiture  | \$ 50,000        | 87,500          | 143,839           | 56,339  | 24,673                               |
| Interest  | 100              | 100             | -                 | (100)   | -                                    |
| <b>Total Revenues</b>                                       | <b>\$ 50,100</b> | <b>87,600</b>   | <b>143,839</b>    | <b>56,239</b>   | <b>24,673</b>                        |
| <b>EXPENDITURES</b>   |                  |                 |                   |   |                                      |
| Current:  |                  |                 |                   |   |                                      |
| Public Safety   |                  |                 |                   |   |                                      |
| Administrative Travel                                       | \$ 6,000         | 6,900           | -                 | 6,900   | 248                                  |
| Telephone   | 5,000            | 5,000           | 200               | 4,800   | -                                    |
| Book Subscriptions  | 500              | -               | -                 | -   | -                                    |
| Training And Education                                      | 11,100           | 500             | 131               | 369   | 21,298                               |
| Uniforms  | -                | 2,115           | 1,801             | 314   | -                                    |
| Materials And Supplies                                      | 10,000           | 10,100          | -                 | 10,100  | 183                                  |
| Minor Apparatus & Tools                                     | 5,000            | 6,065           | -                 | 6,065   | -                                    |
| Fire Arms & Ammunition                                      | 5,000            | 2,705           | -                 | 2,705   | -                                    |
| Repairs And Maintenance - Equipment                         | -                | -               | -                 | -   | 100                                  |
| Repairs & Maintenance - Vehicle                             | -                | 1,000           | 838               | 162   | -                                    |
| Drug Free Campaign  | 7,500            | 18,205          | 18,148            | 57  | 5,680                                |
| Other Law Enforcement                                       | -                | 34,913          | 21,318            | 13,595  | 1,000                                |
| <b>Total Expenditures</b>                                   | <b>\$ 50,100</b> | <b>87,503</b>   | <b>42,436</b>     | <b>45,067</b>   | <b>28,509</b>                        |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | \$ -             | 97              | 101,403           | 101,306   | (3,836)                              |
| <b>Other Financing Sources (Uses)</b>                       |                  |                 |                   |   |                                      |
| Transfers Out   | \$ -             | (42,749)        | (42,748)          | (1)   | -                                    |
| <b>Total Other Financing Sources (Uses)</b>                 | <b>\$ -</b>      | <b>(42,749)</b> | <b>(42,748)</b>   | <b>(1)</b>  | <b>-</b>                             |
| Net change in fund balances                                 | \$ -             | (42,652)        | 58,655            | 101,305   | (3,836)                              |
| Fund Balances- Beginning                                    |                  |                 | 459               |   | 4,295                                |
| Fund Balances- Ending                                       |                  |                 | <b>\$ 59,114</b>  |   | <b>459</b>                           |

**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, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013              |                |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|-------------------|----------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts  |                | Actual<br>Amounts |   |                                      |
|   | Original          | Final          |                   |   |                                      |
| <b>REVENUES</b>   |                   |                |                   |   |                                      |
| Fees Of Office  | \$ 25,000         | 25,000         | 18,900            | (6,100)   | 24,552                               |
| Total Revenues  | <u>\$ 25,000</u>  | <u>25,000</u>  | <u>18,900</u>     | <u>(6,100)</u>  | <u>24,552</u>                        |
| <b>EXPENDITURES</b>   |                   |                |                   |   |                                      |
| Current:  |                   |                |                   |   |                                      |
| Justice System  |                   |                |                   |   |                                      |
| Personnel And Fringe Benefits                               | \$ 28,923         | 31,731         | 31,458            | 273   | 32,211                               |
| Total Expenditures  | <u>\$ 28,923</u>  | <u>31,731</u>  | <u>31,458</u>     | <u>273</u>  | <u>32,211</u>                        |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | <u>\$ (3,923)</u> | <u>(6,731)</u> | (12,558)          | <u>(5,827)</u>  | (7,659)                              |
| Fund Balances- Beginning                                    |                   |                | 18,248            |   | 25,907                               |
| Fund Balances- Ending                                       |                   |                | <u>\$ 5,690</u>   |   | <u>18,248</u>                        |

**Webb County, Texas**  
**Juvenile Case Manager Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013               |                 |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|--------------------|-----------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts   |                 | Actual<br>Amounts |   |                                      |
|   | Original           | Final           |                   |   |                                      |
| <b>REVENUES</b>   |                    |                 |                   |   |                                      |
| Juvenile Case Mgmt Fee                                      | \$ 62,000          | 62,000          | 71,449            | 9,449   | 53,849                               |
| Total Revenues  | <u>\$ 62,000</u>   | <u>62,000</u>   | <u>71,449</u>     | <u>9,449</u>  | <u>53,849</u>                        |
| <b>EXPENDITURES</b>   |                    |                 |                   |   |                                      |
| Current:  |                    |                 |                   |   |                                      |
| Justice System  |                    |                 |                   |   |                                      |
| Professional Fees   | \$ 87,640          | 120,403         | 99,515            | 20,888  | 36,031                               |
| Office Supplies   | 600                | 600             | -                 | 600   | -                                    |
| Total Expenditures  | <u>\$ 88,240</u>   | <u>121,003</u>  | <u>99,515</u>     | <u>21,488</u>   | <u>36,031</u>                        |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | <u>\$ (26,240)</u> | <u>(59,003)</u> | (28,066)          | <u>30,937</u>   | 17,818                               |
| <b>Other Financing Sources (Uses)</b>                       |                    |                 |                   |   |                                      |
| Transfers In  | \$ 35,000          | 35,000          | 35,000            | -   | 35,000                               |
| Total Other Financing Sources (Uses)                        | <u>\$ 35,000</u>   | <u>35,000</u>   | <u>35,000</u>     | <u>-</u>  | <u>35,000</u>                        |
| Net change in fund balances                                 | <u>\$ 8,760</u>    | <u>(24,003)</u> | 6,934             | <u>30,937</u>   | <u>52,818</u>                        |
| Fund Balances- Beginning                                    |                    |                 | 52,818            |   | -                                    |
| Fund Balances- Ending                                       |                    |                 | <u>\$ 59,752</u>  |   | <u>52,818</u>                        |

**Webb County, Texas**  
**Courthouse Security Fees Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013              |                |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|-------------------|----------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts  |                | Actual<br>Amounts |   |                                      |
|   | Original          | Final          |                   |   |                                      |
| <b>REVENUES</b>   |                   |                |                   |   |                                      |
| Fees Of Office  |                   |                |                   |   |                                      |
| Justice of the Peace Pct. 1 Place 1                         | \$ 1,000          | 1,000          | 2,024             | 1,024   | 2,426                                |
| Justice of the Peace Pct. 1 Place 2                         | 1,700             | 1,700          | 2,688             | 988   | 1,557                                |
| Justice of the Peace Pct. 2 Place 1                         | 9,000             | 9,000          | 9,212             | 212   | 11,145                               |
| Justice of the Peace Pct. 2 Place 2                         | 1,000             | 1,000          | 1,724             | 724   | 780                                  |
| Justice of the Peace Pct. 3                                 | 2,700             | 2,700          | 2,617             | (83)  | 2,785                                |
| Justice of the Peace Pct. 4                                 | 45,000            | 45,000         | 40,303            | (4,697)   | 49,617                               |
| Adult Probation   | 100               | 100            | 59                | (41)  | 238                                  |
| County Clerk  | 38,000            | 38,000         | 44,273            | 6,273   | 41,291                               |
| District Clerk  | 100,900           | 100,900        | 93,758            | (7,142)   | 97,547                               |
| Total Revenues  | <u>\$ 199,400</u> | <u>199,400</u> | <u>196,658</u>    | <u>(2,742)</u>  | <u>207,386</u>                       |
| <b>EXPENDITURES</b>   |                   |                |                   |   |                                      |
| Current:  |                   |                |                   |   |                                      |
| Justice System  | \$                | -              | -                 | -   | -                                    |
| Total Expenditures  | \$                | -              | -                 | -   | -                                    |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | 199,400           | 199,400        | 196,658           | (2,742)   | 207,386                              |
| Other Financing Sources (Uses):                             |                   |                |                   |   |                                      |
| Transfers Out   | \$ (250,000)      | (250,000)      | (181,750)         | (68,250)  | (465,000)                            |
| Total Other Financing Sources (Uses)                        | \$ (250,000)      | (250,000)      | (181,750)         | (68,250)  | (465,000)                            |
| Net change in fund balances                                 | \$ (50,600)       | (50,600)       | 14,908            | (70,992)  | (257,614)                            |
| Fund Balances- Beginning                                    |                   |                | 54,489            |   | 312,103                              |
| Fund Balances- Ending                                       |                   |                | <u>\$ 69,397</u>  |   | <u>54,489</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, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013               |                 |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|--------------------|-----------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts   |                 | Actual<br>Amounts |   |                                      |
|   | Original           | Final           |                   |   |                                      |
| <b>REVENUES</b>   |                    |                 |                   |   |                                      |
| Fees Of Office  |                    |                 |                   |   |                                      |
| Justice of the Peace Pct. 1 Place 1                         | \$ 1,000           | 1,000           | 655               | (345)   | 687                                  |
| Justice of the Peace Pct. 1 Place 2                         | 550                | 550             | 1,144             | 594   | 508                                  |
| Justice of the Peace Pct. 2 Place 1                         | 3,000              | 3,000           | 3,034             | 34  | 3,484                                |
| Justice of the Peace Pct. 2 Place 2                         | 700                | 700             | 1,235             | 535   | 784                                  |
| Justice of the Peace Pct. 3                                 | 800                | 800             | 851               | 51  | 889                                  |
| Justice of the Peace Pct. 4                                 | 15,000             | 15,000          | 13,379            | (1,621)   | 16,488                               |
| County Clerk  | -                  | -               | 69                | 69  | -                                    |
| Total Revenues  | <u>\$ 21,050</u>   | <u>21,050</u>   | <u>20,367</u>     | <u>(683)</u>  | <u>22,840</u>                        |
| <b>EXPENDITURES</b>   |                    |                 |                   |   |                                      |
| Current:  |                    |                 |                   |   |                                      |
| Justice System  | \$ -               | -               | -                 | -   | -                                    |
| Total Expenditures  | <u>\$ -</u>        | <u>-</u>        | <u>-</u>          | <u>-</u>  | <u>-</u>                             |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | 21,050             | 21,050          | 20,367            | (683)   | 22,840                               |
| <b>Other Financing Sources (Uses)</b>                       |                    |                 |                   |   |                                      |
| 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>\$ 6,050</u>    | <u>6,050</u>    | 5,367             | <u>(683)</u>  | 7,840                                |
| Fund Balances- Beginning                                    |                    |                 | <u>25,813</u>     |   | <u>17,973</u>                        |
| Fund Balances- Ending                                       |                    |                 | <u>\$ 31,180</u>  |   | <u>25,813</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, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013              |                | Actual<br>Amounts | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|-------------------|----------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts  |                |                   |   |                                      |
|   | Original          | Final          |                   |   |                                      |
| <b>REVENUES</b>   |                   |                |                   |   |                                      |
| Intergovernmental:  |                   |                |                   |   |                                      |
| Grant Matching  | \$ -              | -              | 12,665            | 12,665  | -                                    |
| Interest  | 150               | 150            | 121               | (29)  | 140                                  |
| Miscellaneous   | 50                | 50             | -                 | (50)  | 10                                   |
| Total Revenues  | <u>\$ 200</u>     | <u>200</u>     | <u>12,786</u>     | <u>12,586</u>   | <u>150</u>                           |
| <b>EXPENDITURES</b>   |                   |                |                   |   |                                      |
| Current:  |                   |                |                   |   |                                      |
| Health And Human Services                                   |                   |                |                   |   |                                      |
| Training and Education                                      | \$ 150            | 150            | -                 | 150   | -                                    |
| Professional Services                                       | 125               | 125            | -                 | 125   | -                                    |
| Foster Care   | 700               | 1,050          | 891               | 159   | 692                                  |
| Clothing Allowance  | 50                | 50             | -                 | 50  | -                                    |
| Medical And Dental Service                                  | 75                | 75             | -                 | 75  | -                                    |
| Miscellaneous   | 50                | 50             | -                 | 50  | -                                    |
| Awareness And Activities                                    | 1,100             | 750            | -                 | 750   | 237                                  |
| Total Expenditures  | <u>\$ 2,250</u>   | <u>2,250</u>   | <u>891</u>        | <u>1,359</u>  | <u>929</u>                           |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | <u>\$ (2,050)</u> | <u>(2,050)</u> | 11,895            | <u>13,945</u>   | (779)                                |
| Fund Balances - Beginning                                   |                   |                | 120,106           |   | 120,885                              |
| Fund Balances - Ending                                      |                   |                | <u>\$ 132,001</u> |   | <u>120,106</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, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013             |                |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|------------------|----------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts |                | Actual<br>Amounts |   |                                      |
|   | Original         | Final          |                   |   |                                      |
| <b>REVENUES</b>   |                  |                |                   |   |                                      |
| Interest  |                  |                |                   |   |                                      |
| Commissary Commission                                       | \$ 30,000        | 30,000         | 37,238            | 7,238   | 32,232                               |
| Total Revenues  | <u>\$ 30,000</u> | <u>30,000</u>  | <u>37,238</u>     | <u>7,238</u>  | <u>32,232</u>                        |
| <b>EXPENDITURES</b>   |                  |                |                   |   |                                      |
| Current:  |                  |                |                   |   |                                      |
| Corrections And Rehabilitation                              |                  |                |                   |   |                                      |
| Professional Services                                       | \$ 500           | 500            | -                 | 500   | -                                    |
| Materials And Supplies                                      | 16,400           | 38,228         | 38,227            | 1   | 40,648                               |
| Total Expenditures  | <u>\$ 16,900</u> | <u>38,728</u>  | <u>38,227</u>     | <u>501</u>  | <u>40,648</u>                        |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | <u>\$ 13,100</u> | <u>(8,728)</u> | <u>(989)</u>      | <u>7,739</u>  | <u>(8,416)</u>                       |
| Fund Balances- Beginning                                    |                  |                | 24,160            |   | 32,576                               |
| Fund Balances- Ending                                       |                  |                | <u>\$ 23,171</u>  |   | <u>24,160</u>                        |

**Webb County, Texas**  
**Child Abuse Prevention Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013             |       |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|------------------|-------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts |       | Actual<br>Amounts |   |                                      |
|   | Original         | Final |                   |   |                                      |
| <b>REVENUES</b>   |                  |       |                   |   |                                      |
| Fees  | \$ 100           | 100   |                   | (100)   | 100                                  |
| Total Revenues  | \$ 100           | 100   |                   | (100)   | 100                                  |
| <b>EXPENDITURES</b>   |                  |       |                   |   |                                      |
| Current:  |                  |       |                   |   |                                      |
| Justice System  |                  |       |                   |   |                                      |
| Awareness And Activities                                    | \$ 400           | 400   | -                 | 400   | -                                    |
| Total Expenditures  | \$ 400           | 400   | -                 | 400   | -                                    |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | \$ (300)         | (300) |                   | 300   | 100                                  |
| Fund Balances- Beginning                                    |                  |       | 400               |   | 300                                  |
| Fund Balances- Ending                                       |                  |       | \$ 400            |   | 400                                  |

**Webb County, Texas**  
**Court Initiated Guardianship**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013             |              |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|------------------|--------------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts |              | Actual<br>Amounts |   |                                      |
|   | Original         | Final        |                   |   |                                      |
| <b>REVENUES</b>   |                  |              |                   |   |                                      |
| Fees for Service  | \$ 7,900         | 7,900        | 4,860             | (3,040)   | 3,860                                |
| <b>Total Revenues</b>   | <u>\$ 7,900</u>  | <u>7,900</u> | <u>4,860</u>      | <u>(3,040)</u>  | <u>3,860</u>                         |
| <b>EXPENDITURES</b>   |                  |              |                   |   |                                      |
| Current:  |                  |              |                   |   |                                      |
| Justice System  | \$ _____         | _____        | _____             | _____   | _____                                |
| <b>Total Expenditures</b>   | <u>\$ -</u>      | <u>-</u>     | <u>-</u>          | <u>-</u>  | <u>-</u>                             |
| <b>Excess (Deficiency) Of Revenue<br/>    Over (Under) Expenditures</b> | <u>\$ 7,900</u>  | <u>7,900</u> | <u>4,860</u>      | <u>(3,040)</u>  | <u>3,860</u>                         |
| Fund Balances- Beginning  |                  |              | 18,740            |   | 14,880                               |
| Fund Balances- Ending   |                  |              | <u>\$ 23,600</u>  |   | <u>18,740</u>                        |

**Webb County, Texas**  
**Webb County Health Care District Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013             |         |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|------------------|---------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts |         | Actual<br>Amounts |   |                                      |
|   | Original         | Final   |                   |   |                                      |
| <b>REVENUES</b>   |                  |         |                   |   |                                      |
| Local Providers   | \$ -             | 231,590 | 231,590           | -   | -                                    |
| Total Revenues  | \$ -             | 231,590 | 231,590           |   |                                      |
| <b>EXPENDITURES</b>   |                  |         |                   |   |                                      |
| Current:  |                  |         |                   |   |                                      |
| Health and Human Services                                   |                  |         |                   |   |                                      |
| State Comptroller Contribution                              | \$ -             | 211,590 | 211,590           | -   | -                                    |
| Total Expenditures  | \$ -             | 211,590 | 211,590           |   |                                      |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | \$               | 20,000  | 20,000            |   |                                      |
| Fund Balances- Beginning                                    |                  |         |                   |   |                                      |
| Fund Balances- Ending                                       |                  |         | \$ 20,000         |   |                                      |

**Webb County, Texas**  
**Webb County RHP 20 Anchor Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013             |           |                   |   | Total<br>Prior Year<br>As of 9/30/12 |
|---|------------------|-----------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts |           | Actual<br>Amounts | Variance with<br>Final Budget<br>Positive<br>(Negative) |                                      |
|   | Original         | Final     |                   |   |                                      |
| <b>REVENUES</b>   |                  |           |                   |   |                                      |
| State Comptroller   | \$ -             | 1,441,752 | 1,441,751         | (1)   | -                                    |
| Total Revenues  | \$ -             | 1,441,752 | 1,441,751         | (1)   | -                                    |
| <b>EXPENDITURES</b>   |                  |           |                   |   |                                      |
| Current:  |                  |           |                   |   |                                      |
| Health and Human Services                                   |                  |           |                   |   |                                      |
| Salaries and Fringe Benefits                                | \$ -             | 200,000   | 11,326            | 188,674   | -                                    |
| Administrative Travel                                       | -                | 50,000    | 7,407             | 42,593  | -                                    |
| Telephone   | -                | 20,000    | 111               | 19,889  | -                                    |
| Postage & Courier Service                                   | -                | 2,000     | -                 | 2,000   | -                                    |
| Dues & Memberships  | -                | 2,000     | -                 | 2,000   | -                                    |
| Books & Subscriptions                                       | -                | 1,000     | -                 | 1,000   | -                                    |
| Training & Education  | -                | 5,000     | -                 | 5,000   | -                                    |
| Professional Services                                       | -                | 200,000   | 4,675             | 195,325   | -                                    |
| Utilities   | -                | 959       | -                 | 959   | -                                    |
| Fuel & Lubricants   | -                | 10,000    | 1,099             | 8,901   | -                                    |
| Materials & Supplies  | -                | 80,000    | 17,487            | 62,513  | -                                    |
| Goods for Public Events                                     | -                | 10,000    | 207               | 9,793   | -                                    |
| Repairs & Maintenance - Vehicle                             | -                | 4,000     | 682               | 3,318   | -                                    |
| Stipends  | -                | 50,000    | -                 | 50,000  | -                                    |
| Indigent Medical Reimbursements                             | -                | 586,793   | 586,793           | -   | -                                    |
| Capital Outlay  | -                | 220,000   | -                 | 220,000   | -                                    |
| Total Expenditures  | \$ -             | 1,441,752 | 629,787           | 811,965   | -                                    |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | \$               |           | 811,964           | 811,964   |                                      |
| Fund Balances- Beginning                                    |                  |           |                   |   |                                      |
| Fund Balances- Ending                                       |                  |           | \$ 811,964        |   |                                      |

**Webb County, Texas**  
**Webb County Housing Finance Corporation**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013             |         |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|------------------|---------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts |         | Actual<br>Amounts |   |                                      |
|   | Original         | Final   |                   |   |                                      |
| <b>REVENUES</b>   |                  |         |                   |   |                                      |
| Investment earnings   | \$ -             | 92      | 92                | -   | -                                    |
| Miscellaneous   | -                | 101,030 | 101,030           | -   | -                                    |
| Total Revenues  | \$ -             | 101,122 | 101,122           | -   | -                                    |
| <b>EXPENDITURES</b>   |                  |         |                   |   |                                      |
| Current:  |                  |         |                   |   |                                      |
| Justice System  |                  |         |                   |   |                                      |
| Bank Charges  | \$ -             | 18      | 18                | -   | -                                    |
| Total Expenditures  | \$ -             | 18      | 18                | -   | -                                    |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | \$ -             | 101,104 | 101,104           | -   | -                                    |
| Fund Balances- Beginning, Restated                          |                  |         | 28,362            |   | -                                    |
| Fund Balances- Ending                                       |                  |         | \$ 129,466        |   | -                                    |

**Webb County, Texas**  
**Webb County Constable Precinct 4 State Forfeiture Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013             |       |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|------------------|-------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts |       | Actual<br>Amounts |   |                                      |
|   | Original         | Final |                   |   |                                      |
| <b>REVENUES</b>   |                  |       |                   |   |                                      |
| Miscellaneous   | \$ -             | 1,765 | 1,765             | -   | -                                    |
| Total Revenues  | \$ -             | 1,765 | 1,765             | -   | -                                    |
| <b>EXPENDITURES</b>   |                  |       |                   |   |                                      |
| Current:  |                  |       |                   |   |                                      |
| Public Safety   |                  |       |                   |   |                                      |
| Materials and Supplies                                      | \$ -             | 1,000 | 916               | 84  | -                                    |
| Total Expenditures  | \$ -             | 1,000 | 916               | 84  | -                                    |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | \$ -             | 765   | 849               | 84  |                                      |
| Fund Balances- Beginning                                    |                  |       | -                 |   | -                                    |
| Fund Balances- Ending                                       |                  |       | \$ 849            |   | -                                    |

**Webb County, Texas**  
**Webb County Attorney State Forfeiture**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2013 with Comparative Figures**  
**for Year Ended September 30, 2012**

|   | 2013             |        |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) | Total<br>Prior Year<br>As of 9/30/12 |
|---|------------------|--------|-------------------|---|--------------------------------------|
|   | Budgeted Amounts |        | Actual<br>Amounts |   |                                      |
|   | Original         | Final  |                   |   |                                      |
| <b>REVENUES</b>   |                  |        |                   |   |                                      |
| Fines And Forfeiture  | \$ -             | 13,320 | 13,320            | -   | -                                    |
| Interest  | -                | -      | 11                | 11  | -                                    |
| Total Revenues  | \$ -             | 13,320 | 13,331            | 11  | -                                    |
| <b>EXPENDITURES</b>   |                  |        |                   |   |                                      |
| Current:  |                  |        |                   |   |                                      |
| Public Safety   |                  |        |                   |   |                                      |
| Administrative Travel                                       | \$ -             | 100    | -                 | 100   | -                                    |
| Training And Education                                      | -                | 100    | -                 | 100   | -                                    |
| Drug Free Campaign  | -                | 7,792  | 1,251             | 6,541   | -                                    |
| Support Assistance  | -                | 2,664  | -                 | 2,664   | -                                    |
| Capital Outlay  | -                | 2,664  | -                 | 2,664   | -                                    |
| Total Expenditures  | \$ -             | 13,320 | 1,251             | 12,069  | -                                    |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | \$ -             | -      | 12,080            | 12,080  | -                                    |
| Fund Balances- Beginning                                    |                  |        | 330               |   | 330                                  |
| Fund Balances- Ending                                       |                  |        | \$ 12,410         |   | 330                                  |



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**GOVERNMENTAL FUNDS**  
**Capital Projects Funds**

**WEBB COUNTY FUNDS**

**NON MAJOR FUNDS**

**CERTIFICATES OF OBLIGATION, SERIES 2001**

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

**CERTIFICATES OF OBLIGATION, SERIES 2002**

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

**CERTIFICATES OF OBLIGATION, SERIES 2003**

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

**CERTIFICATES OF OBLIGATION, SERIES 2006**

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

**GOVERNMENTAL FUNDS - CONTINUED**  
**Capital Projects Funds – Continued**

**WEBB COUTNY FUNDS – continued**

CERTIFICATES OF OBLIGATION, SERIES 2006 (continued)

equipment for all departments; development of facilities including county parks, community centers land acquisition and the construction and/or rehabilitation of parks, community centers, and other buildings, constructed either independently or through Interlocal agreement with other public and/or private entities; raw water intake and pond cleaning at water treatment plant; and payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering).

CERTIFICATES OF OBLIGATION, SERIES 2008A

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

CERTIFICATES OF OBLIGATION, SERIES 2010

Proceeds from the sale of the Certificates will be used for paying contractual obligations of the County to be incurred for (i) jail improvements (elevator, roof, air conditioning); acquisition of fire and emergency equipment for rural areas; dam improvements; building, construction improvements; purchase of road and bridge equipment; and the purchase of computers, copiers, fax machines, furniture, vehicles, heavy equipment, and equipment, and other equipment for County Courts, Sheriff’s Department and other various County Departments, and (ii) and the payment of contractual obligations for professional services in connection with such projects (including, but limited to, financial advisory, legal, architectural, and engineering).

CAPITAL OUTLAY FUND

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

**GOVERNMENTAL FUNDS - CONTINUED**  
**Capital Projects Funds – Continued**

**WEBB COUTNY FUNDS – continued**

**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 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.

**GOVERNMENTAL FUNDS - CONTINUED**  
**Capital Projects Funds – Continued**

**FEDERAL GRANTS – continued**

**Federal Emergency Management Agency**

**HAZARD MITIGATION GRANT- FEMA – 1931 DR PA**

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

**U.S. Department of 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.

**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.

**EI CENIZO BORDER COLONIA ACCESS PROGRAM**

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

Webb County, Texas  
Balance Sheet  
Nonmajor Capital Projects Funds  
September 30, 2013

|   | <u>Certificates of<br/>Obligation, Series<br/>2001</u> | <u>Certificates of<br/>Obligation, Series<br/>2002</u> | <u>Certificates of<br/>Obligation, Series<br/>2003</u> | <u>Certificates of<br/>Obligation, Series<br/>2006</u> |
|---|--|--|--|--|
| <b>ASSETS</b>                                       |  |  |  |  |
| Cash and investments                                | \$ 144   | \$ 37,343  | \$ 507,896   | \$ 934,288   |
| Due from other funds                                | -  | -  | -  | -  |
| Receivable from other governments                   | -  | -  | -  | -  |
| Other receivables, net                              | -  | -  | -  | 597  |
| Total assets  | <u>144</u>   | <u>37,343</u>  | <u>507,896</u>   | <u>934,885</u>   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |  |  |  |  |
| Total deferred outflows of resources                | -  | -  | -  | -  |
| Total assets and deferred outflows of resources     | <u>144</u>   | <u>37,343</u>  | <u>507,896</u>   | <u>934,885</u>   |
| <b>LIABILITIES</b>                                  |  |  |  |  |
| Accounts payable                                    | -  | -  | 25,049   | -  |
| Due to other funds                                  | -  | -  | -  | -  |
| Other payables                                      | -  | -  | 48,960   | -  |
| Total liabilities                                   | <u>-</u>   | <u>-</u>   | <u>74,009</u>  | <u>-</u>   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |  |  |  |  |
| Total deferred inflows of resources                 | -  | -  | -  | -  |
| Total liabilities and deferred inflows of resources | <u>-</u>   | <u>-</u>   | <u>74,009</u>  | <u>-</u>   |
| <b>Fund balances:</b>                               |  |  |  |  |
| <b>Nonspendable:</b>                                |  |  |  |  |
| <b>Restricted:</b>                                  |  |  |  |  |
| General government                                  | -  | 3,838  | 127,428  | 18,550   |
| Justice system                                      | -  | -  | -  | -  |
| Infrastructure & environmental services             | -  | -  | 32,964   | 295,670  |
| Community and economic development                  | -  | -  | 199,742  | 620,551  |
| Public safety                                       | -  | -  | -  | 114  |
| Other purposes                                      | 144  | 33,505   | 73,753   | -  |
| <b>Committed:</b>                                   |  |  |  |  |
| Infrastructure & environmental services             | -  | -  | -  | -  |
| Other purposes                                      | -  | -  | -  | -  |
| <b>Assigned:</b>                                    |  |  |  |  |
| <b>Unassigned:</b>                                  |  |  |  |  |
| Total fund balances                                 | <u>144</u>   | <u>37,343</u>  | <u>433,887</u>   | <u>934,885</u>   |
| Total liabilities and fund balances                 | <u>144</u>   | <u>37,343</u>  | <u>507,896</u>   | <u>934,885</u>   |

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Capital Projects Funds  
September 30, 2013

|   | <u>Certificates of<br/>Obligation, Series<br/>2008 A</u> | <u>Certificates of<br/>Obligation, Series<br/>2010</u> | <u>Capital Outlay Fund</u> | <u>Permanent<br/>Improvement Fund</u> |
|---|--|--|----------------------------|---------------------------------------|
| <b>ASSETS</b>                                       |  |  |                            |                                       |
| Cash and investments                                | \$ 531,102   | \$ 934,994   | \$ -                       | \$ -                                  |
| Due from other funds                                | -  | -  | 615,640                    | 872,586                               |
| Receivable from other governments                   | -  | -  | -                          | -                                     |
| Other receivables, net                              | -  | -  | -                          | -                                     |
| Total assets  | <u>531,102</u>   | <u>934,994</u>   | <u>615,640</u>             | <u>872,586</u>                        |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |  |  |                            |                                       |
| Total deferred outflows of resources                | -  | -  | -                          | -                                     |
| Total assets and deferred outflows of resources     | <u>531,102</u>   | <u>934,994</u>   | <u>615,640</u>             | <u>872,586</u>                        |
| <b>LIABILITIES</b>                                  |  |  |                            |                                       |
| Accounts payable                                    | -  | 42,847   | 46,208                     | 203,894                               |
| Due to other funds                                  | -  | -  | -                          | -                                     |
| Other payables                                      | -  | 98,247   | -                          | 25,783                                |
| Total liabilities                                   | <u>-</u>   | <u>141,094</u>   | <u>46,208</u>              | <u>229,677</u>                        |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |  |  |                            |                                       |
| Total deferred inflows of resources                 | -  | -  | -                          | -                                     |
| Total liabilities and deferred inflows of resources | <u>-</u>   | <u>141,094</u>   | <u>46,208</u>              | <u>229,677</u>                        |
| <b>Fund balances:</b>                               |  |  |                            |                                       |
| <b>Nonspendable:</b>                                |  |  |                            |                                       |
| <b>Restricted:</b>                                  |  |  |                            |                                       |
| General government                                  | 710  | 109,090  | -                          | -                                     |
| Justice system                                      | 530,392  | -  | -                          | -                                     |
| Infrastructure & environmental services             | -  | 1,097  | -                          | -                                     |
| Community and economic development                  | -  | 428,472  | -                          | -                                     |
| Public safety                                       | -  | 235,850  | -                          | -                                     |
| Other purposes                                      | -  | 19,391   | -                          | -                                     |
| <b>Committed:</b>                                   |  |  |                            |                                       |
| Infrastructure & environmental services             | -  | -  | 480,435                    | 592,658                               |
| Other purposes                                      | -  | -  | 88,997                     | 50,251                                |
| <b>Assigned:</b>                                    |  |  |                            |                                       |
| <b>Unassigned:</b>                                  |  |  |                            |                                       |
| Total fund balances                                 | <u>531,102</u>   | <u>793,900</u>   | <u>569,432</u>             | <u>642,909</u>                        |
| Total liabilities and fund balances                 | <u>531,102</u>   | <u>934,994</u>   | <u>615,640</u>             | <u>872,586</u>                        |

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Capital Projects Funds**  
**September 30, 2013**

|   | <u>Building</u><br><u>Maintenance and</u><br><u>Construction</u><br><u>2007/2008</u> | <u>Library</u><br><u>Construction Fund</u> | <u>JJAEP Construction</u><br><u>Fund</u> | <u>La Presa Colonia</u><br><u>Facility Plan</u> |
|---|--|--|--|---|
| <b>ASSETS</b>                                       |  |  |  |   |
| Cash and investments                                | \$ 379,455   | \$ -                                       | \$ -                                     | \$ -  |
| Due from other funds                                | -  | 165,800                                    | -  | 20,005  |
| Receivable from other governments                   | -  | -  | -  | -   |
| Other receivables, net                              | -  | -  | -  | -   |
| Total assets  | <u>379,455</u>   | <u>165,800</u>                             | <u>-</u>                                 | <u>20,005</u>                                   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |  |  |  |   |
| Total deferred outflows of resources                | -  | -  | -  | -   |
| Total assets and deferred outflows of resources     | <u>379,455</u>   | <u>165,800</u>                             | <u>-</u>                                 | <u>20,005</u>                                   |
| <b>LIABILITIES</b>                                  |  |  |  |   |
| Accounts payable                                    | 30,149   | -  | -  | -   |
| Due to other funds                                  | -  | -  | -  | -   |
| Other payables                                      | -  | -  | -  | -   |
| Total liabilities                                   | <u>30,149</u>  | <u>-</u>                                   | <u>-</u>                                 | <u>-</u>  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |  |  |  |   |
| Total deferred inflows of resources                 | -  | -  | -  | -   |
| Total liabilities and deferred inflows of resources | <u>30,149</u>  | <u>-</u>                                   | <u>-</u>                                 | <u>-</u>  |
| <b>Fund balances:</b>                               |  |  |  |   |
| <b>Nonspendable:</b>                                |  |  |  |   |
| <b>Restricted:</b>                                  |  |  |  |   |
| General government                                  | -  | -  | -  | -   |
| Justice system                                      | -  | -  | -  | -   |
| Infrastructure & environmental services             | -  | -  | -  | 20,005  |
| Community and economic development                  | -  | -  | -  | -   |
| Public safety                                       | -  | -  | -  | -   |
| Other purposes                                      | -  | -  | -  | -   |
| <b>Committed:</b>                                   |  |  |  |   |
| Infrastructure & environmental services             | 349,306  | 165,800                                    | -  | -   |
| Other purposes                                      | -  | -  | -  | -   |
| <b>Assigned:</b>                                    |  |  |  |   |
| <b>Unassigned:</b>                                  |  |  |  |   |
| Total fund balances                                 | <u>349,306</u>   | <u>165,800</u>                             | <u>-</u>                                 | <u>20,005</u>                                   |
| <b>Total liabilities and fund balances</b>          | <u>379,455</u>   | <u>165,800</u>                             | <u>-</u>                                 | <u>20,005</u>                                   |

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Capital Projects Funds  
September 30, 2013

|   | <u>TDA 710075</u>    |                       | <u>Loop 20 Stimulus</u> |                         |
|---|----------------------|-----------------------|-------------------------|-------------------------|
|   | <u>Mirando Sewer</u> | <u>FEMA-1931 DRPA</u> | <u>Initiative</u>       | <u>BCAP Tanquecitos</u> |
|   | <u>Improvements</u>  |                       |                         |                         |
| <b>ASSETS</b>                                       |                      |                       |                         |                         |
| Cash and investments                                | \$ -                 | \$ -                  | \$ -                    | \$ -                    |
| Due from other funds                                | -                    | -                     | -                       | -                       |
| Receivable from other governments                   | -                    | 32,345                | 358                     | -                       |
| Other receivables, net                              | -                    | -                     | -                       | -                       |
| Total assets  | <u>-</u>             | <u>32,345</u>         | <u>358</u>              | <u>-</u>                |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                      |                       |                         |                         |
| Total deferred outflows of resources                | -                    | -                     | -                       | -                       |
| Total assets and deferred outflows of resources     | <u>-</u>             | <u>32,345</u>         | <u>358</u>              | <u>-</u>                |
| <b>LIABILITIES</b>                                  |                      |                       |                         |                         |
| Accounts payable                                    | -                    | -                     | 358                     | -                       |
| Due to other funds                                  | -                    | 57,668                | -                       | -                       |
| Other payables                                      | -                    | 35,987                | -                       | -                       |
| Total liabilities                                   | <u>-</u>             | <u>93,655</u>         | <u>358</u>              | <u>-</u>                |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                      |                       |                         |                         |
| Total deferred inflows of resources                 | -                    | -                     | -                       | -                       |
| Total liabilities and deferred inflows of resources | <u>-</u>             | <u>93,655</u>         | <u>358</u>              | <u>-</u>                |
| <b>Fund balances:</b>                               |                      |                       |                         |                         |
| <b>Nonspendable:</b>                                |                      |                       |                         |                         |
| <b>Restricted:</b>                                  |                      |                       |                         |                         |
| General government                                  | -                    | -                     | -                       | -                       |
| Justice system                                      | -                    | -                     | -                       | -                       |
| Infrastructure & environmental services             | -                    | -                     | -                       | -                       |
| Community and economic development                  | -                    | -                     | -                       | -                       |
| Public safety                                       | -                    | -                     | -                       | -                       |
| Other purposes                                      | -                    | -                     | -                       | -                       |
| <b>Committed:</b>                                   |                      |                       |                         |                         |
| Infrastructure & environmental services             | -                    | -                     | -                       | -                       |
| Other purposes                                      | -                    | -                     | -                       | -                       |
| <b>Assigned:</b>                                    |                      |                       |                         |                         |
| <b>Unassigned:</b>                                  |                      |                       |                         |                         |
|   | -                    | (61,310)              | -                       | -                       |
| Total fund balances                                 | <u>-</u>             | <u>(61,310)</u>       | <u>-</u>                | <u>-</u>                |
| <b>Total liabilities and fund balances</b>          | <u>-</u>             | <u>32,345</u>         | <u>358</u>              | <u>-</u>                |

Continued

Webb County, Texas  
 Balance Sheet  
 Nonmajor Capital Projects Funds  
 September 30, 2013

|   | <u>BCAP Penitas Project</u><br><u>- 3rd Call</u> | <u>BCAP San Carlos I &amp; II</u> | <u>BCAP El Cenizo</u> | <u>Total-Nonmajor</u><br><u>Capital Projects</u><br><u>Funds</u> |
|---|--|-----------------------------------|-----------------------|--|
| <b>ASSETS</b>                                       |  |                                   |                       |  |
| Cash and investments                                | \$ -   | \$ -                              | \$ -                  | \$ 3,325,222   |
| Due from other funds                                | -  | -                                 | -                     | 1,674,031  |
| Receivable from other governments                   | -  | 201,357                           | -                     | 234,060  |
| Other receivables, net                              | -  | -                                 | -                     | 597  |
| Total assets  | <u>-</u>   | <u>201,357</u>                    | <u>-</u>              | <u>5,233,910</u>   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |  |                                   |                       |  |
| Total deferred outflows of resources                | -  | -                                 | -                     | -  |
| Total assets and deferred outflows of resources     | <u>-</u>   | <u>201,357</u>                    | <u>-</u>              | <u>5,233,910</u>   |
| <b>LIABILITIES</b>                                  |  |                                   |                       |  |
| Accounts payable                                    | -  | -                                 | -                     | 348,505  |
| Due to other funds                                  | -  | 201,357                           | -                     | 259,025  |
| Other payables                                      | -  | -                                 | -                     | 208,977  |
| Total liabilities                                   | <u>-</u>   | <u>201,357</u>                    | <u>-</u>              | <u>816,507</u>   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |  |                                   |                       |  |
| Total deferred inflows of resources                 | -  | -                                 | -                     | -  |
| Total liabilities and deferred inflows of resources | <u>-</u>   | <u>201,357</u>                    | <u>-</u>              | <u>816,507</u>   |
| <b>Fund balances:</b>                               |  |                                   |                       |  |
| <b>Nonspendable:</b>                                |  |                                   |                       |  |
| <b>Restricted:</b>                                  |  |                                   |                       |  |
| General government                                  | -  | -                                 | -                     | 259,616  |
| Justice system                                      | -  | -                                 | -                     | 530,392  |
| Infrastructure & environmental services             | -  | -                                 | -                     | 349,736  |
| Community and economic development                  | -  | -                                 | -                     | 1,248,765  |
| Public safety                                       | -  | -                                 | -                     | 235,964  |
| Other purposes                                      | -  | -                                 | -                     | 126,793  |
| <b>Committed:</b>                                   |  |                                   |                       |  |
| Infrastructure & environmental services             | -  | -                                 | -                     | 1,588,199  |
| Other purposes                                      | -  | -                                 | -                     | 139,248  |
| <b>Assigned:</b>                                    |  |                                   |                       |  |
| <b>Unassigned:</b>                                  | -  | -                                 | -                     | (61,310)   |
| Total fund balances                                 | <u>-</u>   | <u>-</u>                          | <u>-</u>              | <u>4,417,403</u>   |
| <b>Total liabilities and fund balances</b>          | <u>-</u>   | <u>201,357</u>                    | <u>-</u>              | <u>5,233,910</u>   |

Concluded

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
**For the Year Ended September 30, 2013**

|   | <u>Certificates of<br/>Obligation, Series<br/>2001</u> | <u>Certificates of<br/>Obligation, Series<br/>2002</u> | <u>Certificates of<br/>Obligation, Series<br/>2003</u> | <u>Certificates of<br/>Obligation, Series<br/>2006</u> |
|---|--|--|--|--|
| <b>REVENUES</b>   |  |  |  |  |
| Property Taxes  | \$ -   | \$ -   | \$ -   | \$ -   |
| Sales and miscellaneous taxes                             | -  | -  | -  | -  |
| Fees and fines  | -  | -  | -  | -  |
| Licenses and permits                                      | -  | -  | -  | -  |
| Intergovernmental   | \$ -   | \$ -   | \$ -   | \$ -   |
| Charges for services                                      | -  | -  | -  | -  |
| Investment earnings                                       | 1  | 71   | 2,206  | 4,683  |
| Miscellaneous   | -  | -  | -  | -  |
| Grant matching  | -  | -  | -  | -  |
| <b>Total revenues</b>                                     | <b>1</b>   | <b>71</b>  | <b>2,206</b>   | <b>4,683</b>   |
| <b>EXPENDITURES</b>                                       |  |  |  |  |
| Current:  |  |  |  |  |
| General government  | 1,835  | 42,616   | 122,941  | 18,455   |
| Infrastructure and environmental services                 | -  | -  | 17,550   | -  |
| Community and economic development                        | -  | 7,789  | -  | -  |
| Debt Service  |  |  |  |  |
| Principal   | -  | -  | -  | -  |
| Interest and other charges                                | -  | -  | -  | -  |
| Bond issuance costs                                       | -  | -  | -  | -  |
| Payments to escrow agent                                  | -  | -  | -  | -  |
| Capital outlay  | -  | -  | 181,361  | 429,303  |
| <b>Total Expenditures</b>                                 | <b>1,835</b>   | <b>50,405</b>  | <b>321,852</b>   | <b>447,758</b>   |
| Excess (deficiency) of revenues over (under) expenditures | (1,834)  | (50,334)   | (319,646)  | (443,075)  |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |  |  |  |  |
| Transfers in  | 83   | 56,714   | 293,650  | 369,750  |
| Transfers out   | (41)   | (56,714)   | (293,650)  | (369,750)  |
| <b>Total other financing sources and (uses)</b>           | <b>42</b>  | <b>-</b>   | <b>-</b>   | <b>-</b>   |
| <b>Net change in fund balances</b>                        | <b>(1,792)</b>   | <b>(50,334)</b>  | <b>(319,646)</b>                                       | <b>(443,075)</b>                                       |
| Fund balances - beginning, restated                       | 1,936  | 87,677   | 753,533  | 1,377,960  |
| <b>Fund balances - ending</b>                             | <b>\$ 144</b>  | <b>\$ 37,343</b>                                       | <b>\$ 433,887</b>                                      | <b>\$ 934,885</b>                                      |

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended September 30, 2013

|   | <u>Certificates of<br/>Obligation, Series<br/>2008 A</u> | <u>Certificates of<br/>Obligation, Series<br/>2010</u> | <u>Capital Outlay Fund</u> | <u>Permanent<br/>Improvement Fund</u> |
|---|--|--|----------------------------|---------------------------------------|
| <b>REVENUES</b>   |  |  |                            |                                       |
| Property Taxes  | \$ -   | \$ -   | \$ -                       | \$ -                                  |
| Sales and miscellaneous taxes                             | -  | -  | -                          | -                                     |
| Fees and fines  | -  | -  | -                          | -                                     |
| Licenses and permits                                      | -  | -  | -                          | -                                     |
| Intergovernmental   | \$ -   | \$ -   | \$ -                       | \$ -                                  |
| Charges for services                                      | -  | -  | -                          | -                                     |
| Investment earnings                                       | 1,857  | 3,707  | -                          | -                                     |
| Miscellaneous   | -  | 207,182  | -                          | -                                     |
| Grant matching  | -  | -  | -                          | -                                     |
| <b>Total revenues</b>                                     | <b>1,857</b>   | <b>210,889</b>   | <b>-</b>                   | <b>-</b>                              |
| <b>EXPENDITURES</b>                                       |  |  |                            |                                       |
| Current:  |  |  |                            |                                       |
| General government  | 966  | 87,072   | 163,210                    | 89,557                                |
| Infrastructure and environmental services                 | -  | -  | -                          | -                                     |
| Community and economic development                        | -  | -  | -                          | -                                     |
| Debt Service  |  |  |                            |                                       |
| Principal   | -  | -  | -                          | -                                     |
| Interest and other charges                                | -  | -  | -                          | -                                     |
| Bond issuance costs                                       | -  | -  | -                          | -                                     |
| Payments to escrow agent                                  | -  | -  | -                          | -                                     |
| Capital outlay  | 206,673  | 562,393  | 285,204                    | 723,430                               |
| <b>Total Expenditures</b>                                 | <b>207,639</b>   | <b>649,465</b>   | <b>448,414</b>             | <b>812,987</b>                        |
| Excess (deficiency) of revenues over (under) expenditures | <b>(205,782)</b>   | <b>(438,576)</b>                                       | <b>(448,414)</b>           | <b>(812,987)</b>                      |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |  |  |                            |                                       |
| Transfers in  | 122,668  | -  | 790,000                    | 890,000                               |
| Transfers out   | (122,668)  | -  | -                          | -                                     |
| <b>Total other financing sources and (uses)</b>           | <b>-</b>   | <b>-</b>   | <b>790,000</b>             | <b>890,000</b>                        |
| <b>Net change in fund balances</b>                        | <b>(205,782)</b>   | <b>(438,576)</b>                                       | <b>341,586</b>             | <b>77,013</b>                         |
| Fund balances - beginning, restated                       | 736,884  | 1,232,476  | 227,846                    | 565,896                               |
| <b>Fund balances - ending</b>                             | <b>\$ 531,102</b>  | <b>\$ 793,900</b>                                      | <b>\$ 569,432</b>          | <b>\$ 642,909</b>                     |

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended September 30, 2013

|   | <u>Building<br/>Maintenance and<br/>Construction<br/>2007/2008</u> | <u>Library<br/>Construction Fund</u> | <u>JJAEP Construction<br/>Fund</u> | <u>La Presa Colonia<br/>Facility Plan</u> |
|---|--|--------------------------------------|------------------------------------|---|
| <b>REVENUES</b>   |  |                                      |                                    |   |
| Property Taxes  | \$ -   | \$ -                                 | \$ -                               | \$ -                                      |
| Sales and miscellaneous taxes                             | -  | -                                    | -                                  | -   |
| Fees and fines  | -  | -                                    | -                                  | -   |
| Licenses and permits                                      | -  | -                                    | -                                  | -   |
| Intergovernmental   | \$ -   | \$ -                                 | \$ -                               | \$ -                                      |
| Charges for services                                      | -  | -                                    | -                                  | -   |
| Investment earnings                                       | 372  | -                                    | 26                                 | -   |
| Miscellaneous   | -  | -                                    | -                                  | -   |
| Grant matching  | -  | -                                    | -                                  | 5   |
| <b>Total revenues</b>                                     | <u>372</u>   | <u>-</u>                             | <u>26</u>                          | <u>5</u>                                  |
| <b>EXPENDITURES</b>                                       |  |                                      |                                    |   |
| Current:  |  |                                      |                                    |   |
| General government  | 27,724   | -                                    | -                                  | -   |
| Infrastructure and environmental services                 | 30,150   | -                                    | -                                  | -   |
| Community and economic development                        | -  | -                                    | -                                  | -   |
| Debt Service  |  |                                      |                                    |   |
| Principal   | -  | -                                    | -                                  | -   |
| Interest and other charges                                | -  | -                                    | -                                  | -   |
| Bond issuance costs                                       | -  | -                                    | -                                  | -   |
| Payments to escrow agent                                  | -  | -                                    | -                                  | -   |
| Capital outlay  | 1,385  | -                                    | 14,424                             | -   |
| <b>Total Expenditures</b>                                 | <u>59,259</u>  | <u>-</u>                             | <u>14,424</u>                      | <u>-</u>                                  |
| Excess (deficiency) of revenues over (under) expenditures | <u>(58,887)</u>  | <u>-</u>                             | <u>(14,398)</u>                    | <u>5</u>                                  |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |  |                                      |                                    |   |
| Transfers in  | -  | -                                    | -                                  | -   |
| Transfers out   | (42)   | -                                    | -                                  | -   |
| <b>Total other financing sources and (uses)</b>           | <u>(42)</u>  | <u>-</u>                             | <u>-</u>                           | <u>-</u>                                  |
| <b>Net change in fund balances</b>                        | <u>(58,929)</u>  | <u>-</u>                             | <u>(14,398)</u>                    | <u>5</u>                                  |
| Fund balances - beginning, restated                       | 408,235  | 165,800                              | 14,398                             | 20,000                                    |
| <b>Fund balances - ending</b>                             | <u>\$ 349,306</u>  | <u>\$ 165,800</u>                    | <u>\$ -</u>                        | <u>\$ 20,005</u>                          |

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended September 30, 2013

|   | <u>TDA 710075</u>    |                       | <u>Loop 20 Stimulus</u> |                         |
|---|----------------------|-----------------------|-------------------------|-------------------------|
|   | <u>Mirando Sewer</u> | <u>FEMA-1931 DRPA</u> | <u>Initiative</u>       | <u>BCAP Tanquecitos</u> |
|   | <u>Improvements</u>  |                       |                         |                         |
| <b>REVENUES</b>   |                      |                       |                         |                         |
| Property Taxes  | \$ -                 | \$ -                  | \$ -                    | \$ -                    |
| Sales and miscellaneous taxes                             | -                    | -                     | -                       | -                       |
| Fees and fines  | -                    | -                     | -                       | -                       |
| Licenses and permits                                      | -                    | -                     | -                       | -                       |
| Intergovernmental   | \$ 479,450           | \$ 11,539             | \$ 397,758              | \$ 57,778               |
| Charges for services                                      | -                    | -                     | -                       | -                       |
| Investment earnings                                       | -                    | -                     | -                       | -                       |
| Miscellaneous   | -                    | -                     | -                       | -                       |
| Grant matching  | 10,000               | -                     | -                       | -                       |
| Total revenues  | <u>489,450</u>       | <u>11,539</u>         | <u>397,758</u>          | <u>57,778</u>           |
| <b>EXPENDITURES</b>                                       |                      |                       |                         |                         |
| Current:  |                      |                       |                         |                         |
| General government  | -                    | -                     | -                       | -                       |
| Infrastructure and environmental services                 | 167,856              | -                     | -                       | -                       |
| Community and economic development                        | -                    | -                     | -                       | -                       |
| Debt Service  |                      |                       |                         |                         |
| Principal   | -                    | -                     | -                       | -                       |
| Interest and other charges                                | -                    | -                     | -                       | -                       |
| Bond issuance costs                                       | -                    | -                     | -                       | -                       |
| Payments to escrow agent                                  | -                    | -                     | -                       | -                       |
| Capital outlay  | 321,594              | 72,849                | 397,758                 | 57,778                  |
| Total Expenditures  | <u>489,450</u>       | <u>72,849</u>         | <u>397,758</u>          | <u>57,778</u>           |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u>             | <u>(61,310)</u>       | <u>-</u>                | <u>-</u>                |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                      |                       |                         |                         |
| 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>(61,310)</u>       | <u>-</u>                | <u>-</u>                |
| Fund balances - beginning, restated                       | -                    | -                     | -                       | -                       |
| Fund balances - ending                                    | <u>\$ -</u>          | <u>\$ (61,310)</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, 2013**

|   | <u>BCAP Penitas Project</u> |                | <u>BCAP San Carlos I &amp; II</u> |             | <u>BCAP El Cenizo</u> |             | <u>Total-Nonmajor<br/>Capital Projects<br/>Funds</u> |
|---|-----------------------------|----------------|-----------------------------------|-------------|-----------------------|-------------|--|
|   | <u>- 3rd Call</u>           |                |                                   |             |                       |             |  |
| <b>REVENUES</b>   |                             |                |                                   |             |                       |             |  |
| Property Taxes  | \$ -                        | \$ -           | \$ -                              | \$ -        | \$ -                  | \$ -        | -  |
| Sales and miscellaneous taxes                             | -                           | -              | -                                 | -           | -                     | -           | -  |
| Fees and fines  | -                           | -              | -                                 | -           | -                     | -           | -  |
| Licenses and permits                                      | -                           | -              | -                                 | -           | -                     | -           | -  |
| Intergovernmental   | \$ 6,337                    | \$ 223,877     | \$ 14,045                         | \$ -        | \$ -                  | \$ -        | 1,190,784  |
| Charges for services                                      | -                           | -              | -                                 | -           | -                     | -           | -  |
| Investment earnings                                       | -                           | -              | -                                 | -           | -                     | -           | 12,923   |
| Miscellaneous   | -                           | -              | -                                 | -           | -                     | -           | 207,182  |
| Grant matching  | -                           | -              | -                                 | -           | -                     | -           | 10,005   |
| Total revenues  | <u>6,337</u>                | <u>223,877</u> | <u>14,045</u>                     | <u>-</u>    | <u>-</u>              | <u>-</u>    | <u>1,420,894</u>                                     |
| <b>EXPENDITURES</b>                                       |                             |                |                                   |             |                       |             |  |
| Current:  |                             |                |                                   |             |                       |             |  |
| General government  | -                           | -              | -                                 | -           | -                     | -           | 554,376  |
| Infrastructure and environmental services                 | -                           | -              | -                                 | 14,045      | -                     | -           | 229,601  |
| Community and economic development                        | -                           | -              | -                                 | -           | -                     | -           | 7,789  |
| Debt Service  |                             |                |                                   |             |                       |             |  |
| Principal   | -                           | -              | -                                 | -           | -                     | -           | -  |
| Interest and other charges                                | -                           | -              | -                                 | -           | -                     | -           | -  |
| Bond issuance costs                                       | -                           | -              | -                                 | -           | -                     | -           | -  |
| Payments to escrow agent                                  | -                           | -              | -                                 | -           | -                     | -           | -  |
| Capital outlay  | 6,337                       | 223,877        | -                                 | -           | -                     | -           | 3,484,366  |
| Total Expenditures  | <u>6,337</u>                | <u>223,877</u> | <u>14,045</u>                     | <u>-</u>    | <u>-</u>              | <u>-</u>    | <u>4,276,132</u>                                     |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u>                    | <u>-</u>       | <u>-</u>                          | <u>-</u>    | <u>-</u>              | <u>-</u>    | <u>(2,855,238)</u>                                   |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                             |                |                                   |             |                       |             |  |
| Transfers in  | -                           | -              | -                                 | -           | -                     | -           | 2,522,865  |
| Transfers out   | -                           | -              | -                                 | -           | -                     | -           | (842,865)  |
| Total other financing sources and (uses)                  | <u>-</u>                    | <u>-</u>       | <u>-</u>                          | <u>-</u>    | <u>-</u>              | <u>-</u>    | <u>1,680,000</u>                                     |
| Net change in fund balances                               | <u>-</u>                    | <u>-</u>       | <u>-</u>                          | <u>-</u>    | <u>-</u>              | <u>-</u>    | <u>(1,175,238)</u>                                   |
| Fund balances - beginning, restated                       | <u>-</u>                    | <u>-</u>       | <u>-</u>                          | <u>-</u>    | <u>-</u>              | <u>-</u>    | <u>5,592,641</u>                                     |
| Fund balances - ending                                    | <u>\$ -</u>                 | <u>\$ -</u>    | <u>\$ -</u>                       | <u>\$ -</u> | <u>\$ -</u>           | <u>\$ -</u> | <u>4,417,403</u>                                     |

Concluded

**NON-MAJOR GOVERNMENTAL FUNDS**  
**Debt Service Fund**

**WEBB COUNTY, TEXAS DEBT SERVICE**

This fund is used to account for the payment of principal and interest on general long-term debt. Financing is provided by ad valorem taxes and County's Water Utility Enterprise Fund.

**Webb County, Texas**  
**Debt Service Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**For the Year Ended September 30, 2013 with Comparative Figures**  
**For the Year Ended September 30, 2012**

|   | Budgeted Amounts    |                  | Actual<br>Amounts   | Variance with<br>Final Budget-<br>Positive<br>(Negative) | Total<br>Prior Year<br>As Of 9/30/12 |
|---|---------------------|------------------|---------------------|--|--------------------------------------|
|   | Original            | Final            |                     |  |                                      |
| <b>REVENUES</b>   |                     |                  |                     |  |                                      |
| Property Taxes  | \$ 6,645,782        | 6,645,782        | 6,488,269           | (157,513)  | 5,741,236                            |
| Refunds   | 494,020             | 494,020          | 5                   | (494,015)  | -                                    |
| Investment Earnings   | 10,000              | 10,000           | 12,907              | 2,907  | 16,861                               |
| Total Revenues  | <u>\$ 7,149,802</u> | <u>7,149,802</u> | <u>6,501,181</u>    | <u>(648,621)</u>   | <u>5,758,097</u>                     |
| <b>EXPENDITURES</b>   |                     |                  |                     |  |                                      |
| Current:  |                     |                  |                     |  |                                      |
| General Government  |                     |                  |                     |  |                                      |
| Issuance Costs  | \$ -                | 211,247          | 207,842             | 3,405  | -                                    |
| Debt Service  |                     |                  |                     |  |                                      |
| Certificates Of Obligation                                  | 4,538,000           | 4,778,000        | 4,430,227           | 347,773  | 4,079,463                            |
| Notes On Equipment  | 28,398              | 80,987           | 169,853             | (88,866)   | 75,759                               |
| Interest And Fiscal Charges                                 | 2,634,392           | 2,401,279        | 2,228,634           | 172,645  | 2,629,548                            |
| Total Expenditures  | <u>\$ 7,200,790</u> | <u>7,471,513</u> | <u>7,036,556</u>    | <u>434,957</u>   | <u>6,784,770</u>                     |
| Excess (Deficiency) Of Revenue<br>Over (Under) Expenditures | (50,988)            | (321,711)        | (535,375)           | (213,664)  | (1,026,673)                          |
| Other Financing Sources (Uses):                             |                     |                  |                     |  |                                      |
| Refunding Debt Issued                                       | -                   | 9,215,000        | 8,828,700           | (386,300)  | -                                    |
| Premium On Bonds Issued                                     | -                   | 632,989          | 630,335             | (2,654)  | -                                    |
| Payments To Refunded Bond Escrow Agent                      | -                   | (9,636,743)      | (9,248,674)         | 388,069  | -                                    |
| Transfers In  | 149,860             | 149,860          | 149,860             | -  | 201,000                              |
| Total Other Financing Sources (Uses)                        | <u>\$ 149,860</u>   | <u>361,106</u>   | <u>360,221</u>      | <u>(885)</u>   | <u>201,000</u>                       |
| Net change in fund balances                                 | <u>\$ 98,872</u>    | <u>39,395</u>    | <u>(175,154)</u>    | <u>(214,549)</u>   | <u>(825,673)</u>                     |
| Fund Balances- Beginning Restated                           |                     |                  | 2,219,227           |  | 3,044,900                            |
| Fund Balances- Ending                                       |                     |                  | <u>\$ 2,044,073</u> |  | <u>2,219,227</u>                     |

## **INTERNAL SERVICE FUNDS**

### **WEBB COUNTY EMPLOYEES' HEALTH BENEFITS**

An internal service fund used to account for Webb County employees' medical and dental premiums and payments.

### **WORKER'S COMPENSATION RESERVE FUND**

An internal service fund used to account for Webb County's self insurance of workmen's compensation premiums and payments.

### **EMPLOYEES RETIREE OPEB FUND**

The County established in January 2003 an Employees Retiree OPEB Fund (Other Post Employment Benefits) for retiree's health insurance. With the inception of GASB No. 45 the County has implemented the accounting and reporting requirements with actuarial study conducted every two years.

**Webb County, Texas**  
**Combining Statement of Net Position**  
**Internal Service Funds**  
**September 30, 2013**

|   | <u>Employees Health<br/>Benefits</u> | <u>Workers<br/>Compensation<br/>Reserve</u> | <u>Employees Retiree<br/>OPEB Fund</u> | <u>Total</u>        |
|---|--------------------------------------|---|--|---------------------|
| <b>ASSETS</b>                                       |                                      |   |  |                     |
| Current assets:                                     |                                      |   |  |                     |
| Cash and investments                                | \$ 797,740                           | \$ 1,600,278                                | \$ 1,907,506                           | \$ 4,305,524        |
| Accounts Receivables, net                           | -                                    | -   | 381,246                                | 381,246             |
| Due from other funds                                | 517,141                              | 1,676,899                                   | 626,651                                | 2,820,691           |
| Other receivables                                   | 91,969                               | 28  | 200                                    | 92,197              |
| Total current assets                                | <u>1,406,850</u>                     | <u>3,277,205</u>                            | <u>2,915,603</u>                       | <u>7,599,658</u>    |
| Non-current assets:                                 |                                      |   |  |                     |
| Capital Assets:                                     |                                      |   |  |                     |
| Equipment and Furniture                             | 60,128                               | 23,940                                      | -                                      | 84,068              |
| Less Accumulated depreciation                       | (60,128)                             | (23,940)                                    | -                                      | (84,068)            |
| Total non-current assets                            | -                                    | -   | -                                      | -                   |
| Total assets  | <u>1,406,850</u>                     | <u>3,277,205</u>                            | <u>2,915,603</u>                       | <u>7,599,658</u>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                                      |   |  |                     |
| Total deferred outflows of resources                | -                                    | -   | -                                      | -                   |
| Total assets and deferred outflows of resources     | <u>1,406,850</u>                     | <u>3,277,205</u>                            | <u>2,915,603</u>                       | <u>7,599,658</u>    |
| <b>LIABILITIES</b>                                  |                                      |   |  |                     |
| Current Liabilities:                                |                                      |   |  |                     |
| Claims payable                                      | 741,064                              | 145,708                                     | 187,802                                | 1,074,574           |
| Due to other funds                                  | 119,000                              | 986,595                                     | 1,777,508                              | 2,883,103           |
| Claims and judgments                                | 546,786                              | 300,852                                     | -                                      | 847,638             |
| Total current liabilities                           | <u>1,406,850</u>                     | <u>1,433,155</u>                            | <u>1,965,310</u>                       | <u>4,805,315</u>    |
| Non-current liabilities:                            |                                      |   |  |                     |
| Claims and judgments                                | -                                    | 648,057                                     | -                                      | 648,057             |
| OPEB liability                                      | -                                    | -   | 950,293                                | 950,293             |
| Total non-current liabilities                       | -                                    | <u>648,057</u>                              | <u>950,293</u>                         | <u>1,598,350</u>    |
| Total liabilities                                   | <u>1,406,850</u>                     | <u>2,081,212</u>                            | <u>2,915,603</u>                       | <u>6,403,665</u>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                                      |   |  |                     |
| Total deferred inflows of resources                 | -                                    | -   | -                                      | -                   |
| Total liabilities and deferred inflows of resources | <u>1,406,850</u>                     | <u>2,081,212</u>                            | <u>2,915,603</u>                       | <u>6,403,665</u>    |
| <b>NET POSITION</b>                                 |                                      |   |  |                     |
| Unrestricted  | -                                    | 1,195,993                                   | -                                      | 1,195,993           |
| Total net position                                  | <u>\$ -</u>                          | <u>\$ 1,195,993</u>                         | <u>\$ -</u>                            | <u>\$ 1,195,993</u> |

Webb County, Texas  
Combining Statement of Revenues, Expenses and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended September 30, 2013

|   | <u>Employees Health<br/>Benefits</u> | <u>Workers<br/>Compensation<br/>Reserve</u> | <u>Employees Retiree<br/>OPEB Fund</u> | <u>Total</u>        |
|---|--------------------------------------|---|--|---------------------|
| <b>REVENUES</b>                                     |                                      |   |  |                     |
| Charges for services and plan members contributions | \$ 10,960,439                        | \$ 2,657,907                                | \$ 181,307                             | \$ 13,799,653       |
| Total operating revenues                            | <u>10,960,439</u>                    | <u>2,657,907</u>                            | <u>181,307</u>                         | <u>13,799,653</u>   |
| <b>OPERATING EXPENSES</b>                           |                                      |   |  |                     |
| Contractual services                                | 5,178                                | 23,387                                      | 4,998                                  | 33,563              |
| Other supplies and expenses                         | -                                    | 9,696                                       | -                                      | 9,696               |
| Insurance claims and expenses                       | 11,903,054                           | 1,166,512                                   | 1,804,582                              | 14,874,148          |
| OPEB Actuarial Gain (Loss)                          | -                                    | -   | (1,371,899)                            | (1,371,899)         |
| Total operating expenses                            | <u>11,908,232</u>                    | <u>1,199,595</u>                            | <u>437,681</u>                         | <u>13,545,508</u>   |
| Operating income (loss)                             | <u>(947,793)</u>                     | <u>1,458,312</u>                            | <u>(256,374)</u>                       | <u>254,145</u>      |
| <b>NON-OPERATING REVENUES (EXPENSES)</b>            |                                      |   |  |                     |
| Interest and investment revenue                     | 5,261                                | 9,978                                       | 6,622                                  | 21,861              |
| Total non-operating revenue (expenses)              | <u>5,261</u>                         | <u>9,978</u>                                | <u>6,622</u>                           | <u>21,861</u>       |
| Income (loss) before contributions and transfers    | (942,532)                            | 1,468,290                                   | (249,752)                              | 276,006             |
| Transfers in  | 942,532                              | -   | 249,752                                | 1,192,284           |
| Transfers out                                       | -                                    | (1,073,284)                                 | -                                      | (1,073,284)         |
| Change in net position                              | -                                    | 395,006                                     | -                                      | 395,006             |
| Total net position - beginning                      | -                                    | 800,987                                     | -                                      | 800,987             |
| Total net position - ending                         | <u>\$ -</u>                          | <u>\$ 1,195,993</u>                         | <u>\$ -</u>                            | <u>\$ 1,195,993</u> |

**Webb County, Texas**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**Year Ended September 30, 2013**

|  | <u>Webb County<br/>Employees<br/>Health Benefits</u> | <u>Webb County<br/>Worker's<br/>Compensation<br/>Reserve Fund</u> | <u>Employees<br/>Retiree<br/>OPEB Fund</u> | <u>Total<br/>2013</u>   |
|--|--|---|--|-------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |  |   |  |                         |
| Premiums from participants   | \$ 10,960,438  | 2,657,945   | 181,107                                    | 13,799,490              |
| Payments to vendors, suppliers   | (5,177)  | (23,387)  | (4,998)                                    | (33,562)                |
| Payments to insurance administrators   | (1,351,500)  | (16,724)  | (137,548)                                  | (1,505,772)             |
| Claims Paid  | <u>(9,754,884)</u>                                   | <u>(2,538,951)</u>  | <u>(538,418)</u>                           | <u>(12,832,253)</u>     |
| Net cash provided (used) by operating activities   | <u>(151,123)</u>                                     | <u>78,883</u>   | <u>(499,857)</u>                           | <u>(572,097)</u>        |
| <b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>  |  |   |  |                         |
| Transfers In   | 942,532  | -   | 249,752                                    | 1,192,284               |
| Transfers Out  | -  | <u>(1,073,284)</u>  | -  | <u>(1,073,284)</u>      |
| Net cash provided (used) by non capital financing activities                                   | <u>942,532</u>                                       | <u>(1,073,284)</u>  | <u>249,752</u>                             | <u>119,000</u>          |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |  |   |  |                         |
| Investment earnings  | <u>5,261</u>   | <u>9,978</u>  | <u>6,622</u>                               | <u>21,861</u>           |
| Net cash provided (used) by investing activities   | <u>5,261</u>   | <u>9,978</u>  | <u>6,622</u>                               | <u>21,861</u>           |
| Net Increase/(Decrease) in Cash and Cash Equivalents   | <u>796,670</u>                                       | <u>(984,423)</u>  | <u>(243,483)</u>                           | <u>(431,236)</u>        |
| Cash and pooled investments, beginning of year   | <u>1,070</u>   | <u>2,584,701</u>  | <u>2,150,989</u>                           | <u>4,736,760</u>        |
| <b>Cash and pooled investments, end of year</b>  | <b>\$ <u>797,740</u></b>                             | <b><u>1,600,278</u></b>   | <b><u>1,907,506</u></b>                    | <b><u>4,305,524</u></b> |
| <b>Reconciliation of operating income to net cash provided (used) by operations:</b>           |  |   |  |                         |
| Operating income   | \$ (947,791)   | 1,458,311   | (256,374)                                  | 254,146                 |
| Adjustments to reconcile operating income to net cash provided (used) by operating activities: |  |   |  |                         |
| Depreciation expense   |  |   |  |                         |
| (Increase) Decrease in Due from Other Funds  | 1,151,680  | (1,676,899)   | (237,038)                                  | (762,257)               |
| (Increase) Decrease in Accounts Receivable   | (91,969)   | 38  | (381,246)                                  | (473,177)               |
| Increase (Decrease) in Other Receivables   | -  | -   | (200)                                      | (200)                   |
| Increase (Decrease) in Claims Payable  | -  | 43,951  | 14,901                                     | 58,852                  |
| Increase (Decrease) in Accrued Liabilities   | (262,222)  | -   | -  | (262,222)               |
| Increase (Decrease) in Due to Other Funds  | 57,957   | (91,866)  | 1,731,999                                  | 1,698,090               |
| Increase (Decrease) in Short-Term Risk Liability   | (58,778)   | 27,961  | -  | (30,817)                |
| Increase (Decrease) in Long-Term Risk Liability  | -  | 317,387   | -  | 317,387                 |
| Increase (Decrease) in Long Term OPEB Liability  | -  | -   | <u>(1,371,899)</u>                         | <u>(1,371,899)</u>      |
| Total adjustments  | <u>796,668</u>                                       | <u>(1,379,428)</u>  | <u>(243,483)</u>                           | <u>(826,243)</u>        |
| <b>Net cash provided (used) by operating activities</b>  | <b>\$ <u>(151,123)</u></b>                           | <b><u>78,883</u></b>  | <b><u>(499,857)</u></b>                    | <b><u>(572,097)</u></b> |

**NON-MAJOR GOVERNMENTAL FUNDS**  
**Fiduciary Funds**

**PRIVATE PURPOSE TRUST FUND**

The Permanent School Private Purpose Trust Fund accounts for the monies held for the benefit of various independent school districts in the County. The principal is held intact with all interest and other revenues transferred to the Available School Fund for distribution to the respective school districts in Webb County.

**PRIVATE PURPOSE TRUST FUND**

The Available School Private Purpose Trust Fund accounts for revenues earned by the Permanent School private-purpose trust fund. Revenues are distributed annually to independent school districts in the County.

**AGENCY FUNDS**

The District Clerk Fund and County Clerk Fund account for monies held in trust for these elected officials.

The County Clerk Fund account for monies held in trust for these elected officials.

The District Attorney Hot Check Processing Fund accounts for monies collected on behalf of various payees.

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

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

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

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

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

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



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Webb County, Texas  
Statement of Fiduciary Net Position  
Fiduciary Funds  
September 30, 2013

|   | Private Purpose Trust Funds |                  |              |
|---|-----------------------------|------------------|--------------|
|   | Permanent School            |                  |              |
|   | Fund                        | Available School | Total        |
| <b>ASSETS</b>                                       |                             |                  |              |
| Cash and investments                                | \$ 2,197,683                | \$ 1,000,000     | \$ 3,197,683 |
| Other receivables                                   | -                           | 6,012            | 6,012        |
| Due from other funds                                | 13,004                      | -                | 13,004       |
| Total assets  | 2,210,687                   | 1,006,012        | 3,216,699    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                             |                  |              |
| Total assets and deferred outflows of resources     | 2,210,687                   | 1,006,012        | 3,216,699    |
| <b>LIABILITIES</b>                                  |                             |                  |              |
| Accounts payable                                    | 908,764                     | -                | 908,764      |
| Due to other funds                                  | -                           | 860,095          | 860,095      |
| Refunds payable and others                          | 71,358                      | -                | 71,358       |
| Total liabilities                                   | 980,122                     | 860,095          | 1,840,217    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                             |                  |              |
| Total liabilities and deferred inflows of resources | 980,122                     | 860,095          | 1,840,217    |
| <b>NET POSITION</b>                                 |                             |                  |              |
| Held in trust for benefits and other purposes       | \$ 1,230,565                | \$ 145,917       | \$ 1,376,482 |

**Webb County, Texas**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended September 30, 2013**

| <b>Private Purpose Trust Funds</b> |                         |                         |              |
|------------------------------------|-------------------------|-------------------------|--------------|
|                                    | <u>Permanent School</u> | <u>Available School</u> | <u>Total</u> |
|                                    | <u>Fund</u>             |                         |              |
| <b>ADDITIONS</b>                   |                         |                         |              |
| Interest                           | 631                     | 5,996                   | 6,627        |
| Total net investment earnings      | 631                     | 5,996                   | 6,627        |
| <b>Other Additions:</b>            |                         |                         |              |
| Grazing lease and royalties        | 1,138,698               | 139,921                 | 1,278,619    |
| Total additions                    | 1,139,329               | 145,917                 | 1,285,246    |
| <b>DEDUCTIONS</b>                  |                         |                         |              |
| Education                          | 908,764                 | -                       | 908,764      |
| Total deductions                   | 908,764                 | -                       | 908,764      |
| Change in net position             | 230,565                 | 145,917                 | 376,482      |
| Net Position - beginning           | 1,000,000               | -                       | 1,000,000    |
| Net Position - ending              | \$ 1,230,565            | \$ 145,917.00           | \$ 1,376,482 |

Webb County, Texas  
 Combining Statement of Fiduciary Assets and Liabilities  
 Agency Funds  
 September 30, 2013

|   | <u>District Clerk<br/>Agency</u> | <u>County Clerk<br/>Agency</u> | <u>District Attorney<br/>Hot Check</u> | <u>District Attorney<br/>Pooled Seizures</u> | <u>Sheriff Inmate<br/>Trust</u> |
|---|----------------------------------|--------------------------------|--|--|---------------------------------|
| <b>ASSETS</b>                                       |                                  |                                |  |  |                                 |
| Cash and investments                                | \$ 8,111,489                     | \$ 504,230                     | \$ 49,904                              | \$ 1,317,742                                 | \$ 104,879                      |
| Other receivables                                   | -                                | -                              | 150                                    | -  | -                               |
| Due from other funds                                | 594                              | -                              | 4,993                                  | -  | 23,561                          |
| Total assets  | <u>8,112,083</u>                 | <u>504,230</u>                 | <u>55,047</u>                          | <u>1,317,742</u>                             | <u>128,440</u>                  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                                  |                                |  |  |                                 |
| Total assets and deferred outflows of resources     | <u>8,112,083</u>                 | <u>504,230</u>                 | <u>55,047</u>                          | <u>1,317,742</u>                             | <u>128,440</u>                  |
| <b>LIABILITIES</b>                                  |                                  |                                |  |  |                                 |
| Accounts payable                                    | -                                | -                              | 2,396                                  | -  | -                               |
| Due to other funds                                  | -                                | -                              | -                                      | -  | -                               |
| Due to other governments                            | -                                | -                              | -                                      | -  | -                               |
| Refunds payable and others                          | 8,112,083                        | 504,230                        | 52,651                                 | 1,317,742                                    | 128,440                         |
| Total liabilities                                   | <u>8,112,083</u>                 | <u>504,230</u>                 | <u>55,047</u>                          | <u>1,317,742</u>                             | <u>128,440</u>                  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                                  |                                |  |  |                                 |
| Total liabilities and deferred inflows of resources | <u>8,112,083</u>                 | <u>504,230</u>                 | <u>55,047</u>                          | <u>1,317,742</u>                             | <u>128,440</u>                  |

Webb County, Texas  
Combining Statement of Fiduciary Assets and Liabilities  
Agency Funds  
September 30, 2013

|   | <u>Cash Bonds Agency</u> | <u>Tax Assessor<br/>Collector Agency</u> | <u>Community<br/>Corrections</u> | <u>Unclaimed Money<br/>Fund</u> |
|---|--------------------------|--|----------------------------------|---------------------------------|
| <b>ASSETS</b>                                       |                          |  |                                  |                                 |
| Cash and investments                                | \$ 355,938               | \$ 6,601,281                             | \$ 999,463                       | \$ -                            |
| Other receivables                                   | -                        | -  | 11,382                           | -                               |
| Due from other funds                                | 536,999                  | -  | 8                                | 11,865                          |
| Total assets  | <u>892,937</u>           | <u>6,601,281</u>                         | <u>1,010,853</u>                 | <u>11,865</u>                   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                          |  |                                  |                                 |
| Total assets and deferred outflows of resources     | <u>892,937</u>           | <u>6,601,281</u>                         | <u>1,010,853</u>                 | <u>11,865</u>                   |
| <b>LIABILITIES</b>                                  |                          |  |                                  |                                 |
| Accounts payable                                    | -                        | -  | 94,918                           | -                               |
| Due to other funds                                  | -                        | 117,382                                  | 331                              | -                               |
| Due to other governments                            | -                        | 6,483,899                                | 482,370                          | -                               |
| Refunds payable and others                          | 892,937                  | -  | 433,234                          | 11,865                          |
| Total liabilities                                   | <u>892,937</u>           | <u>6,601,281</u>                         | <u>1,010,853</u>                 | <u>11,865</u>                   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                          |  |                                  |                                 |
| Total liabilities and deferred inflows of resources | <u>892,937</u>           | <u>6,601,281</u>                         | <u>1,010,853</u>                 | <u>11,865</u>                   |

Webb County, Texas  
Combining Statement of Fiduciary Assets and Liabilities  
Agency Funds  
September 30, 2013

|   | <b>Agency Funds</b> |
|---|---------------------|
| <b>ASSETS</b>                                       |                     |
| Cash and investments                                | \$ 18,044,926       |
| Other receivables                                   | 11,532              |
| Due from other funds                                | 578,020             |
| Total assets  | 18,634,478          |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                     |
| Total assets and deferred outflows of resources     | -                   |
| <b>LIABILITIES</b>                                  |                     |
| Accounts payable                                    | 97,314              |
| Due to other funds                                  | 117,713             |
| Due to other governments                            | 6,966,269           |
| Refunds payable and others                          | 11,453,182          |
| Total liabilities                                   | 18,634,478          |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                     |
| Total liabilities and deferred inflows of resources | -                   |

**Webb County, Texas**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For Year Ended September 30, 2013**

|   | Balance<br>October 1,<br>2012 | Additions        | Deductions       | Balance<br>September 30,<br>2013 |
|---|-------------------------------|------------------|------------------|----------------------------------|
| <b>District Clerk Fund</b>                          |                               |                  |                  |                                  |
| <b>ASSETS</b>                                       |                               |                  |                  |                                  |
| Cash and investments                                | \$ 6,324,655                  | 7,931,469        | 6,144,635        | 8,111,489                        |
| Other receivables                                   | 594                           | -                | -                | 594                              |
| Total Assets  | <u>\$ 6,325,249</u>           | <u>7,931,469</u> | <u>6,144,635</u> | <u>8,112,083</u>                 |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                               |                  |                  |                                  |
| Total Assets and Deferred Outflows of Resources     | <u>\$ 6,325,249</u>           | <u>7,931,469</u> | <u>6,144,635</u> | <u>8,112,083</u>                 |
| <b>LIABILITIES</b>                                  |                               |                  |                  |                                  |
| Refunds payable and others                          | \$ 6,325,249                  | 7,930,679        | 6,143,845        | 8,112,083                        |
| Total Liabilities                                   | <u>\$ 6,325,249</u>           | <u>7,930,679</u> | <u>6,143,845</u> | <u>8,112,083</u>                 |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                               |                  |                  |                                  |
| Total Liabilities and Deferred Inflows of Resources | <u>\$ 6,325,249</u>           | <u>7,930,679</u> | <u>6,143,845</u> | <u>8,112,083</u>                 |
| <b>County Clerk Fund</b>                            |                               |                  |                  |                                  |
| <b>ASSETS</b>                                       |                               |                  |                  |                                  |
| Cash and investments                                | \$ 1,977,749                  | 1,702,011        | 3,175,530        | 504,230                          |
| Total Assets  | <u>\$ 1,977,749</u>           | <u>1,702,011</u> | <u>3,175,530</u> | <u>504,230</u>                   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                               |                  |                  |                                  |
| Total Assets and Deferred Outflows of Resources     | <u>\$ 1,977,749</u>           | <u>1,702,011</u> | <u>3,175,530</u> | <u>504,230</u>                   |
| <b>LIABILITIES</b>                                  |                               |                  |                  |                                  |
| Refunds payable and others                          | \$ 1,977,749                  | 1,702,011        | 3,175,530        | 504,230                          |
| Total Liabilities                                   | <u>\$ 1,977,749</u>           | <u>1,702,011</u> | <u>3,175,530</u> | <u>504,230</u>                   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                               |                  |                  |                                  |
| Total Liabilities and Deferred Inflows of Resources | <u>\$ 1,977,749</u>           | <u>1,702,011</u> | <u>3,175,530</u> | <u>504,230</u>                   |
| <b>D.A. Hot Check Processing</b>                    |                               |                  |                  |                                  |
| <b>ASSETS</b>                                       |                               |                  |                  |                                  |
| Cash and investments                                | \$ 49,853                     | 280,942          | 280,891          | 49,904                           |
| Other receivables                                   | 2,548                         | 2,595            | -                | 5,143                            |
| Total Assets  | <u>\$ 52,401</u>              | <u>283,537</u>   | <u>280,891</u>   | <u>55,047</u>                    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                               |                  |                  |                                  |
| Total Assets and Deferred Outflows of Resources     | <u>\$ 52,401</u>              | <u>283,537</u>   | <u>280,891</u>   | <u>55,047</u>                    |
| <b>LIABILITIES</b>                                  |                               |                  |                  |                                  |
| Accounts payable                                    | \$ 2,378                      | 19               | -                | 2,397                            |
| Refunds payable and others                          | 50,023                        | 283,518          | 280,891          | 52,650                           |
| Total Liabilities                                   | <u>\$ 52,401</u>              | <u>283,537</u>   | <u>280,891</u>   | <u>55,047</u>                    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                               |                  |                  |                                  |
| Total Liabilities and Deferred Inflows of Resources | <u>\$ 52,401</u>              | <u>283,537</u>   | <u>280,891</u>   | <u>55,047</u>                    |
| <b>D.A. Pool Forfeiture Fund</b>                    |                               |                  |                  |                                  |
| <b>ASSETS</b>                                       |                               |                  |                  |                                  |
| Cash and investments                                | \$ 1,428,160                  | 937,427          | 1,047,845        | 1,317,742                        |
| Total Assets  | <u>\$ 1,428,160</u>           | <u>937,427</u>   | <u>1,047,845</u> | <u>1,317,742</u>                 |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                               |                  |                  |                                  |
| Total Assets and Deferred Outflows of Resources     | <u>\$ 1,428,160</u>           | <u>937,427</u>   | <u>1,047,845</u> | <u>1,317,742</u>                 |
| <b>LIABILITIES</b>                                  |                               |                  |                  |                                  |
| Refunds payable and others                          | \$ 1,428,160                  | 937,427          | 1,047,845        | 1,317,742                        |
| Total Liabilities                                   | <u>\$ 1,428,160</u>           | <u>937,427</u>   | <u>1,047,845</u> | <u>1,317,742</u>                 |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                               |                  |                  |                                  |
| Total Liabilities and Deferred Inflows of Resources | <u>\$ 1,428,160</u>           | <u>937,427</u>   | <u>1,047,845</u> | <u>1,317,742</u>                 |

**Webb County, Texas**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For Year Ended September 30, 2013**

|   | Balance<br>October 1,<br>2011 | Additions         | Deductions        | Balance<br>September 30,<br>2012 |
|---|-------------------------------|-------------------|-------------------|----------------------------------|
| <b>Sheriff Inmate Trust Fund</b>                    |                               |                   |                   |                                  |
| <b>ASSETS</b>                                       |                               |                   |                   |                                  |
| Cash and investments                                | \$ 102,725                    | 1,130,967         | 1,128,813         | 104,879                          |
| Other receivables                                   | 19,633                        | 3,928             | -                 | 23,561                           |
| Total Assets  | <u>\$ 122,358</u>             | <u>1,134,895</u>  | <u>1,128,813</u>  | <u>128,440</u>                   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                               |                   |                   |                                  |
| Total Assets and Deferred Outflows of Resources     | <u>\$ 122,358</u>             | <u>1,134,895</u>  | <u>1,128,813</u>  | <u>128,440</u>                   |
| <b>LIABILITIES</b>                                  |                               |                   |                   |                                  |
| Refunds payable and others                          | \$ 122,358                    | 1,134,896         | 1,128,814         | 128,440                          |
| Total Liabilities                                   | <u>\$ 122,358</u>             | <u>1,134,896</u>  | <u>1,128,814</u>  | <u>128,440</u>                   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                               |                   |                   |                                  |
| Total Liabilities and Deferred Inflows of Resources | <u>\$ 122,358</u>             | <u>1,134,896</u>  | <u>1,128,814</u>  | <u>128,440</u>                   |
| <b>Cash Bonds</b>                                   |                               |                   |                   |                                  |
| <b>ASSETS</b>                                       |                               |                   |                   |                                  |
| Cash and investments                                | \$ 335,017                    | 175,091           | 154,170           | 355,938                          |
| Other receivables                                   | 536,999                       | -                 | -                 | 536,999                          |
| Total Assets  | <u>\$ 872,016</u>             | <u>175,091</u>    | <u>154,170</u>    | <u>892,937</u>                   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                               |                   |                   |                                  |
| Total Assets and Deferred Outflows of Resources     | <u>\$ 872,016</u>             | <u>175,091</u>    | <u>154,170</u>    | <u>892,937</u>                   |
| <b>LIABILITIES</b>                                  |                               |                   |                   |                                  |
| Refunds payable and others                          | \$ 872,016                    | 175,091           | 154,170           | 892,937                          |
| Total Liabilities                                   | <u>\$ 872,016</u>             | <u>175,091</u>    | <u>154,170</u>    | <u>892,937</u>                   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                               |                   |                   |                                  |
| Total Liabilities and Deferred Inflows of Resources | <u>\$ 872,016</u>             | <u>175,091</u>    | <u>154,170</u>    | <u>892,937</u>                   |
| <b>Tax Assessor-Collector Fund</b>                  |                               |                   |                   |                                  |
| <b>ASSETS</b>                                       |                               |                   |                   |                                  |
| Cash and investments                                | \$ 4,171,822                  | 78,916,207        | 76,486,748        | 6,601,281                        |
| Total Assets  | <u>\$ 4,171,822</u>           | <u>78,916,207</u> | <u>76,486,748</u> | <u>6,601,281</u>                 |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                               |                   |                   |                                  |
| Total Assets and Deferred Outflows of Resources     | <u>\$ 4,171,822</u>           | <u>78,916,207</u> | <u>76,486,748</u> | <u>6,601,281</u>                 |
| <b>LIABILITIES</b>                                  |                               |                   |                   |                                  |
| Accounts payable                                    | \$ 95,216                     | 51,261            | 29,095            | 117,382                          |
| Due to other governments                            | 4,076,606                     | 78,916,240        | 76,508,947        | 6,483,899                        |
| Total Liabilities                                   | <u>\$ 4,171,822</u>           | <u>78,967,501</u> | <u>76,538,042</u> | <u>6,601,281</u>                 |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                               |                   |                   |                                  |
| Total Liabilities and Deferred Inflows of Resources | <u>\$ 4,171,822</u>           | <u>78,967,501</u> | <u>76,538,042</u> | <u>6,601,281</u>                 |
| <b>Community Corrections</b>                        |                               |                   |                   |                                  |
| <b>ASSETS</b>                                       |                               |                   |                   |                                  |
| Cash and investments                                | \$ 872,325                    | 484,482           | 357,344           | 999,463                          |
| Other receivables                                   | 10,649                        | 7,483             | 6,742             | 11,390                           |
| Total Assets  | <u>\$ 882,974</u>             | <u>491,965</u>    | <u>364,086</u>    | <u>1,010,853</u>                 |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                               |                   |                   |                                  |
| Total Assets and Deferred Outflows of Resources     | <u>\$ 882,974</u>             | <u>491,965</u>    | <u>364,086</u>    | <u>1,010,853</u>                 |
| <b>LIABILITIES</b>                                  |                               |                   |                   |                                  |
| Accounts payable                                    | \$ 107,138                    | 54,152            | 66,372            | 94,918                           |
| Due to other funds                                  | 103,465                       | 373,455           | 476,589           | 331                              |
| Refunds payable and others                          | 190,001                       | 348,513           | 105,280           | 433,234                          |
| Due to other governments                            | 482,370                       | 4,095             | 4,095             | 482,370                          |
| Total Liabilities                                   | <u>\$ 882,974</u>             | <u>780,215</u>    | <u>652,336</u>    | <u>1,010,853</u>                 |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                               |                   |                   |                                  |
| Total Liabilities and Deferred Inflows of Resources | <u>\$ 882,974</u>             | <u>780,215</u>    | <u>652,336</u>    | <u>1,010,853</u>                 |

**Webb County, Texas**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For Year Ended September 30, 2013**

**Unclaimed Money Fund**

|   |                 |              |          |               |
|---|-----------------|--------------|----------|---------------|
| <b>ASSETS</b>                                       |                 |              |          |               |
| Other receivables                                   | \$ 5,711        | 6,154        | -        | 11,865        |
| Total Assets  | <u>\$ 5,711</u> | <u>6,154</u> | <u>-</u> | <u>11,865</u> |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                 |              |          |               |
| Total Assets and Deferred Outflows of Resources     | <u>\$ 5,711</u> | <u>6,154</u> | <u>-</u> | <u>11,865</u> |
| <b>LIABILITIES</b>                                  |                 |              |          |               |
| Refunds payable and others                          | \$ 5,711        | 6,154        | -        | 11,865        |
| Total Liabilities                                   | <u>\$ 5,711</u> | <u>6,154</u> | <u>-</u> | <u>11,865</u> |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                 |              |          |               |
| Total Liabilities and Deferred Inflows of Resources | <u>\$ 5,711</u> | <u>6,154</u> | <u>-</u> | <u>11,865</u> |

**Total All Agency Funds**

|   |                      |                   |                   |                   |
|---|----------------------|-------------------|-------------------|-------------------|
| <b>ASSETS</b>                                       |                      |                   |                   |                   |
| Cash and investments                                | \$ 15,262,306        | 91,558,596        | 88,775,976        | 18,044,926        |
| Other receivables                                   | 576,134              | 20,160            | 6,742             | 589,552           |
| Total Assets  | <u>\$ 15,838,440</u> | <u>91,578,756</u> | <u>88,782,718</u> | <u>18,634,478</u> |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                      |                   |                   |                   |
| Total Assets and Deferred Outflows of Resources     | <u>\$ 15,838,440</u> | <u>91,578,756</u> | <u>88,782,718</u> | <u>18,634,478</u> |
| <b>LIABILITIES</b>                                  |                      |                   |                   |                   |
| Accounts payable                                    | \$ 204,732           | 105,432           | 95,467            | 214,697           |
| Due to other funds                                  | 103,465              | 373,455           | 476,589           | 331               |
| Refunds payable and others                          | 10,971,267           | 12,518,289        | 12,036,375        | 11,453,181        |
| Due to other governments                            | 4,558,976            | 78,920,335        | 76,513,042        | 6,966,269         |
| Total Liabilities                                   | <u>\$ 15,838,440</u> | <u>91,917,511</u> | <u>89,121,473</u> | <u>18,634,478</u> |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                      |                   |                   |                   |
| Total Liabilities and Deferred Inflows of Resources | <u>\$ 15,838,440</u> | <u>91,917,511</u> | <u>89,121,473</u> | <u>18,634,478</u> |

Webb County, Texas  
**Capital Assets Used in the Operation of Governmental Funds**  
**Comparative Schedules By Source**  
**September 30, 2013 and 2012**

|   | <u>2013</u>           | <u>2012</u>        |
|---|-----------------------|--------------------|
| <b>Capital Assets:</b>                        |                       |                    |
| Land and improvements                         | \$ 8,712,827          | 8,962,827          |
| Infrastructure and Infrastructure in Progress | 113,557,216           | 112,102,772        |
| Buildings                                     | 103,161,469           | 103,160,083        |
| Furniture, Fixtures & Equipment               | 48,620,082            | 45,774,421         |
| Construction In Progress                      | <u>4,248,150</u>      | <u>3,086,117</u>   |
| Total Capital Assets                          | <u>\$ 278,299,745</u> | <u>273,086,219</u> |
| <b>Investment In Capital Assets From:</b>     |                       |                    |
| Capital Projects Grants                       | \$ 71,089,467         | 69,283,768         |
| Capitalized Interest                          | 1,075,926             | 1,075,926          |
| Certificate of Obligations                    | 127,794,513           | 126,092,148        |
| Special Revenue Fund Revenues                 | 13,658,770            | 13,658,770         |
| Forfeitures                                   | 3,501,721             | 3,291,424          |
| Federal Revenue                               | 1,742,223             | 1,742,223          |
| General Fund Revenues                         | 8,400,058             | 7,337,405          |
| Road and Bridge Fund Revenues                 | 48,144,545            | 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>\$ 278,299,745</u> | <u>273,086,219</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, 2013**

|  | Land             | Infrastructure<br>and Infrastructure<br>In Progress | Buildings         | Furniture,<br>Fixtures and<br>Equipment | Construction<br>In Progress | Total             |
|--|------------------|---|-------------------|---|-----------------------------|-------------------|
| <b>General Government</b>                  |                  |   |                   |   |                             |                   |
| 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            | 263,900                                 |                             | 301,297           |
| Commissioners Court                        |                  |   |                   | 464,309                                 |                             | 464,309           |
| Computerization Master Plan                |                  |   |                   | 2,209,368                               |                             | 2,209,368         |
| County Auditor                             |                  |   |                   | 195,694                                 |                             | 195,694           |
| County Clerks                              |                  |   |                   | 88,885                                  |                             | 88,885            |
| County Judge                               |                  |   |                   | 96,037                                  |                             | 96,037            |
| County Treasurer                           |                  |   |                   | 25,029                                  |                             | 25,029            |
| Courthouse Annex                           |                  |   | 149,411           |   | 11,826                      | 161,237           |
| Elections Administrator                    |                  |   |                   | 233,115                                 |                             | 233,115           |
| General Operations                         |                  |   |                   | 172,009                                 |                             | 172,009           |
| Management Information System              |                  |   |                   | 1,416,440                               |                             | 1,416,440         |
| 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                     |                  |   |                   | 865,877                                 |                             | 865,877           |
| Tax Office Renovation                      |                  |   | 326,115           |   |                             | 326,115           |
| Texas Parks and Wildlife Office Building   |                  |   | 451,373           |   |                             | 451,373           |
| Tex-Mex Purchase                           | 431,622          |   | 1,136,801         |   |                             | 1,568,423         |
| Vehicle & Heavy Equipment Maintenance      |                  |   |                   | 6,244                                   |                             | 6,244             |
| Webb County Courthouse                     |                  |   | 408,181           | 347,343                                 |                             | 755,524           |
| Webb County Courthouse Mold Remediation    |                  |   | 356,137           |   |                             | 356,137           |
| Webb County Courthouse Renovation          |                  |   | 4,026,116         | 305,064                                 |                             | 4,331,180         |
| Webb County Courthouse Re-roofing          |                  |   | 119,204           |   |                             | 119,204           |
| Webb County Title & Abstract               |                  |   | 1,360,205         |   |                             | 1,360,205         |
| <b>Total General Government</b>            | <u>2,600,288</u> |   | <u>22,502,567</u> | <u>8,046,349</u>                        | <u>11,826</u>               | <u>33,161,029</u> |
| <b>Justice System</b>                      |                  |   |                   |   |                             |                   |
| 49th District Court                        |                  |   |                   | 402,349                                 |                             | 402,349           |
| 111th District Court                       |                  |   |                   | 155,674                                 |                             | 155,674           |
| 341st District court                       |                  |   |                   | 189,191                                 |                             | 189,191           |
| 406th District Court                       |                  |   |                   | 78,253                                  |                             | 78,253            |
| Alternative Education Program              |                  |   | 216,713           | 149,843                                 |                             | 366,556           |
| Bail Bond Board                            |                  |   |                   | 1,750                                   |                             | 1,750             |
| Camino Nuevo Road Improvement Project      |                  | 487,056   |                   |   |                             | 487,056           |
| CJD Domestic Violence Counsel              |                  |   |                   | 8,242                                   |                             | 8,242             |
| County Attorney                            |                  |   |                   | 289,094                                 |                             | 289,094           |
| County Clerk                               |                  |   |                   | 276,528                                 |                             | 276,528           |
| County Clerk Rec Management & Preservation |                  |   |                   | 6,869                                   |                             | 6,869             |
| County Court at Law #1                     |                  |   |                   | 58,683                                  |                             | 58,683            |
| County Court at Law #2                     |                  |   |                   | 48,463                                  |                             | 48,463            |
| Delinquent Task Force                      |                  |   |                   | 120                                     |                             | 120               |
| District Attorney                          |                  |   |                   | 196,067                                 |                             | 196,067           |

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2013**

|   | Land             | Infrastructure<br>and Infrastructure<br>In Progress | Buildings         | Furniture,<br>Fixtures and<br>Equipment | Construction<br>In Progress | Total             |
|---|------------------|---|-------------------|---|-----------------------------|-------------------|
| <b>Justice System (continued)</b>               |                  |   |                   |   |                             |                   |
| District Attorney Equitable Sharing             |                  |   |                   | 17,425                                  |                             | 17,425            |
| District Attorney Forfeiture Fund               |                  |   |                   | 247,121                                 |                             | 247,121           |
| District Attorney Hot Checks                    |                  |   |                   | 3,933                                   |                             | 3,933             |
| District Clerk                                  |                  |   |                   | 431,841                                 |                             | 431,841           |
| District Clerk Central Jury Room                |                  |   |                   | 156,792                                 |                             | 156,792           |
| DPS Ticket Import Program                       |                  |   |                   | 27,600                                  |                             | 27,600            |
| Drug Impact Court                               |                  |   |                   | 17,196                                  |                             | 17,196            |
| Drug Impact Court Reserve Fund                  |                  |   |                   | 28,460                                  |                             | 28,460            |
| Indigent Defense Equalization                   |                  |   |                   | 179,512                                 |                             | 179,512           |
| Judicial General                                |                  |   |                   | 77,600                                  |                             | 77,600            |
| Justice of the Peace Courthouse Pct 2, Pl 1 & 2 |                  |   | 1,078,996         |   |                             | 1,078,996         |
| Justice of the Peace Pct 1 Pl 1                 |                  |   |                   | 37,348                                  |                             | 37,348            |
| Justice of the Peace Pct 1 Pl 2                 |                  |   |                   | 34,483                                  |                             | 34,483            |
| Justice of the Peace Pct 2 Pl 1                 |                  |   | 109,934           | 27,622                                  |                             | 137,556           |
| Justice of the Peace Pct 3                      |                  |   | 33,296            | 16,474                                  |                             | 49,770            |
| Justice of the Peace Pct 4                      |                  |   | 320,455           | 183,585                                 | 607,315                     | 1,111,355         |
| Juvenile Justice Center                         |                  |   | 83,728            | 223,945                                 |                             | 307,672           |
| Juvenile Youth Village                          |                  |   | 13,250,774        | 627,585                                 | 1,694,235                   | 15,572,594        |
| Law Library                                     |                  |   |                   | 15,459                                  |                             | 15,459            |
| OJP Shooting Range                              |                  |   | 49,361            |   |                             | 49,361            |
| Personal Bond Coordinator                       |                  |   |                   | 617                                     |                             | 617               |
| Personal Bond Office                            |                  |   |                   | 1,012                                   |                             | 1,012             |
| Pretrial  |                  |   |                   | 6,530                                   |                             | 6,530             |
| Public Defender's Office                        |                  |   |                   | 76,651                                  |                             | 76,651            |
| Records Management & Preservation Fund          |                  |   |                   | 22,180                                  |                             | 22,180            |
| Regional Crime Lab                              |                  |   |                   | 58,549                                  |                             | 58,549            |
| Webb County Justice Center                      | 1,103,614        |   | 18,167,759        | 1,025,013                               |                             | 20,296,387        |
| Webb County Justice Center 5th Floor Remodeling |                  |   | 544,464           |   |                             | 544,464           |
| Women's Legal Advocate                          |                  |   |                   | 2,391                                   |                             | 2,391             |
| <b>Total Justice System</b>                     | <b>1,103,614</b> | <b>487,056</b>                                      | <b>33,855,480</b> | <b>5,408,050</b>                        | <b>2,301,550</b>            | <b>43,155,750</b> |
| <b>Public Safety</b>                            |                  |   |                   |   |                             |                   |
| 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                                 |                  |   |                   | 497,311                                 |                             | 497,311           |
| Constable Pct 2                                 |                  |   |                   | 183,866                                 |                             | 183,866           |
| Constable Pct 3                                 |                  |   |                   | 71,231                                  |                             | 71,231            |
| Constable Pct 4                                 |                  |   |                   | 265,117                                 |                             | 265,117           |
| COPS Technology Program                         |                  |   |                   | 31,500                                  |                             | 31,500            |
| County Morgue                                   |                  |   | 1,048,773         | 188,627                                 |                             | 1,237,403         |
| Criminal Justice Information System - Sheriff   |                  |   |                   | 139,536                                 |                             | 139,536           |
| District Attorney Forfeiture Fund               |                  |   |                   | 870,033                                 |                             | 870,033           |
| Fire Suppression and EMS                        |                  |   |                   | 1,023,880                               |                             | 1,023,880         |
| JAG Operation Linebacker                        |                  |   |                   | 582,269                                 |                             | 582,269           |
| Justice Center Security                         |                  |   |                   | 19,307                                  |                             | 19,307            |
| Laredo Fire Department Interlocal Agreement     |                  |   |                   | 447,716                                 |                             | 447,716           |
| Law Enforcement Administrative Building         | 223,817          |   | 1,416,556         | 106,780                                 |                             | 1,747,153         |
| Live Scan Electronic Arrest                     |                  |   |                   | 57,414                                  |                             | 57,414            |
| Local Law Enforcement Block                     |                  |   |                   | 88,404                                  |                             | 88,404            |

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2013**

|   | Land             | Infrastructure<br>and Infrastructure<br>In Progress | Buildings         | Furniture,<br>Fixtures and<br>Equipment | Construction<br>In Progress | Total             |
|---|------------------|---|-------------------|---|-----------------------------|-------------------|
| <b>Public Safety (continued)</b>            |                  |   |                   |   |                             |                   |
| Mental Health                               |                  |   |                   | 123,553                                 |                             | 123,553           |
| OJP LLEBG 2000LBBX0978                      |                  |   |                   | 136,104                                 |                             | 136,104           |
| OJP LLEBG 98LBVX4098                        |                  |   |                   | 67,300                                  |                             | 67,300            |
| Operation Border Star                       |                  |   |                   | 45,026                                  |                             | 45,026            |
| Operation Linebacker                        |                  |   |                   | 330,846                                 |                             | 330,846           |
| Operation Stone garden                      |                  |   |                   | 4,093,627                               |                             | 4,093,627         |
| Performance Reward Program                  |                  |   |                   | 520,923                                 |                             | 520,923           |
| Planning & Physical Dept                    |                  |   |                   | 92,333                                  |                             | 92,333            |
| Radio Tower Land Purchase                   | 36,129           |   |                   | 174,565                                 |                             | 210,694           |
| South Communication Tower                   |                  | 646,649   |                   | 149,193                                 |                             | 795,841           |
| Sheriff                                     |                  |   |                   | 3,184,076                               |                             | 3,184,076         |
| Sheriff Forfeiture State and Federal Funds  |                  | 432,553   |                   | 1,671,381                               |                             | 2,103,934         |
| Sheriff's Substation                        |                  |   | 224,062           | 35,601                                  |                             | 259,663           |
| Special Law Enforcement Unit                |                  |   |                   | 194,480                                 |                             | 194,480           |
| State Homeland Security                     |                  |   |                   | 185,457                                 |                             | 185,457           |
| Texas Forest Brush Truck                    |                  |   |                   | 108,000                                 |                             | 108,000           |
| Texas Vine                                  |                  |   |                   | 42,750                                  |                             | 42,750            |
| <b>Total Public Safety</b>                  | <u>259,946</u>   | <u>1,079,201</u>                                    | <u>2,689,391</u>  | <u>17,258,292</u>                       |                             | <u>21,286,832</u> |
| <b>Corrections and Rehabilitation</b>       |                  |   |                   |   |                             |                   |
| Adult Probation                             |                  |   |                   |   |                             |                   |
| CRTC  | 289,674          |   | 611,326           |   |                             | 901,000           |
| Jail  | 908,380          |   | 11,703,367        | 780,842                                 |                             | 13,392,589        |
| Jail Renovation                             |                  |   | 928,881           |   | 615,918                     | 1,544,800         |
| 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            | 30,857                                  |                             | 62,166            |
| Texas Juvenile Probation                    |                  |   |                   | 95,045                                  |                             | 95,045            |
| <b>Total Corrections and Rehabilitation</b> | <u>1,373,587</u> |   | <u>16,488,048</u> | <u>1,164,175</u>                        | <u>615,918</u>              | <u>19,641,729</u> |
| <b>Health and Human Services</b>            |                  |   |                   |   |                             |                   |
| 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                             |                  |   |                   | 104,033                                 |                             | 104,033           |
| State Legalization Impact assistance        |                  |   |                   | 43,054                                  |                             | 43,054            |
| TWC Job Retention Program                   |                  |   |                   | 3,683                                   |                             | 3,683             |
| Veterans Museum                             | 99,940           |   |                   |   | 7,850                       | 107,790           |
| Veterans Service Office                     |                  |   |                   | 13,537                                  |                             | 13,537            |
| Webb County Health Department               |                  |   |                   | 42,861                                  |                             | 42,861            |
| Welfare U S D A                             |                  |   |                   | 19,482                                  |                             | 19,482            |
| Welfare Office Operations                   |                  |   |                   | 91,006                                  |                             | 91,006            |
| Welfare to Work                             |                  |   |                   | 10,187                                  |                             | 10,187            |
| <b>Total Health and Human Services</b>      | <u>410,539</u>   |   | <u>4,070,418</u>  | <u>5,120,268</u>                        | <u>7,850</u>                | <u>9,609,075</u>  |

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2013**

|   | Land | Infrastructure<br>and Infrastructure<br>In Progress | Buildings | Furniture,<br>Fixtures and<br>Equipment | Construction<br>In Progress | Total     |
|---|------|---|-----------|---|-----------------------------|-----------|
| <b>Community and Economic Development</b>           |      |   |           |   |                             |           |
| A&M Larga Vista Resource Center                     |      |   |           | 99,986                                  |                             | 99,986    |
| Azteca Community Center                             |      |   | 15,439    |   |                             | 15,439    |
| Basketball court, soccer field, & accessories       |      |   | 105,108   |   |                             | 105,108   |
| Boy Scout Camp Imp                                  |      |   | 180,344   |   |                             | 180,344   |
| Bruni Community Center                              |      |   | 374,537   |   |                             | 374,537   |
| Bruni Community Center Kitchen Expansion            |      |   |           |   | 110,840                     | 110,840   |
| 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                                  | 1,182,606                   | 1,206,265 |
| Finance Office Building                             |      |   | 30,000    |   |                             | 30,000    |
| Floyd Center I                                      |      |   |           | 50,000                                  |                             | 50,000    |
| Floyd Center II                                     |      |   |           | 50,000                                  |                             | 50,000    |
| Fred and Anita Bruni Community Center               |      |   | 595,200   | 11,216                                  |                             | 606,416   |
| Girl Scouts Center                                  |      |   | 1,293,532 |   |                             | 1,293,532 |
| Guadalupe & Lilia Martinez Health Center            |      |   | 200,959   |   |                             | 200,959   |
| Holding Barn  |      |   | 134,342   |   |                             | 134,342   |
| Holding Pens  |      |   | 134,342   |   |                             | 134,342   |
| Horse Stall 1                                       |      |   | 57,416    |   |                             | 57,416    |
| Horse Stall 2                                       |      |   | 57,416    |   |                             | 57,416    |
| Horse Stall 3                                       |      |   | 57,416    |   |                             | 57,416    |
| Horse Stall 4                                       |      |   | 57,416    |   |                             | 57,416    |
| Horse Stall 5                                       |      |   | 57,416    |   |                             | 57,416    |
| Horse Stall 6                                       |      |   | 57,416    |   |                             | 57,416    |
| Horse Stall 7                                       |      |   | 57,416    |   |                             | 57,416    |
| Horse Track Bleacher-Grand Stand                    |      |   | 300,000   |   |                             | 300,000   |
| Hotel Motel Occup Tax Fund                          |      |   |           | 2,887                                   |                             | 2,887     |
| Jesus Garcia I                                      |      |   |           | 60,000                                  |                             | 60,000    |
| Jesus Garcia II                                     |      |   |           | 54,000                                  |                             | 54,000    |
| Jockey Building 1                                   |      |   | 35,000    |   |                             | 35,000    |
| Jockey Building 2                                   |      |   | 35,000    |   |                             | 35,000    |
| Jorge De La Garza Center                            |      |   |           | 61,000                                  |                             | 61,000    |
| La Ladrillera Neighborhood Facility                 |      |   | 75,479    |   |                             | 75,479    |
| La Presa Community Center                           |      |   | 680,864   |   |                             | 680,864   |
| La Presa Park Athletic Improvement and Play         |      |   |           |   | 4,500                       | 4,500     |
| Lafayette Splash Park                               |      |   |           | 28,950                                  |                             | 28,950    |
| Lake Casa Blanca Boat Ramp                          |      |   | 46,190    |   |                             | 46,190    |
| Lake Casa Blanca Improvements                       |      |   | 2,013,958 |   |                             | 2,013,958 |
| Lake Casa Blanca Swimming Pool                      |      |   | 203,617   |   |                             | 203,617   |

(continued)

**Webb County, Texas**  
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|   | Land    | Infrastructure<br>and Infrastructure<br>In Progress | Buildings | Furniture,<br>Fixtures and<br>Equipment | Construction<br>In Progress | Total   |
|---|---------|---|-----------|---|-----------------------------|---------|
| <b>Community and Economic Development (continued)</b> |         |   |           |   |                             |         |
| Larga Vista Center                                    |         |   | 317,060   |   |                             | 317,060 |
| Larga Vista Expansion                                 |         |   | 162,129   |   |                             | 162,129 |
| Larga Vista Library                                   |         |   | 157,861   |   |                             | 157,861 |
| LIFE Downs Admin. Building/Stage Canopy/Sale Barn     |         |   | 402,266   |   |                             | 402,266 |
| Little Folks  |         |   |           | 184,638                                 |                             | 184,638 |
| Little Palominos                                      |         |   |           | 229,273                                 |                             | 229,273 |
| Magic Comer I   |         |   |           | 60,000                                  |                             | 60,000  |
| Magic Comer II  |         |   |           | 60,000                                  |                             | 60,000  |
| Mainstage   |         |   | 319,517   |   |                             | 319,517 |
| Mirando and Oilton Park Improvements                  |         |   | 540,387   |   |                             | 540,387 |
| Mirando and Oilton Parks                              |         |   | 63,580    |   |                             | 63,580  |
| Mirando City Community Center                         |         |   | 242,468   |   |                             | 242,468 |
| Mirando City Library                                  |         |   | 79,949    | 105,133                                 |                             | 185,082 |
| Mirando Community Center Expansion                    |         |   | 104,823   |   |                             | 104,823 |
| Noon Lions Park Improvements                          |         |   | 45,712    |   |                             | 45,712  |
| North Side International Park                         |         |   | 766,648   |   |                             | 766,648 |
| Oilton Bruni Mirando Civic Center                     |         |   | 566,057   | 9,908                                   |                             | 575,965 |
| Open Pavilion   |         |   | 199,539   |   |                             | 199,539 |
| Park Development Pct 4                                |         |   | 19,084    |   |                             | 19,084  |
| Park Maintenance General                              |         |   | 24,593    | 224,034                                 |                             | 248,627 |
| Pavilion BBQ Cover                                    |         |   | 19,729    |   |                             | 19,729  |
| 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 |
| 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  |

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**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
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|   | Land             | Infrastructure<br>and Infrastructure<br>In Progress | Buildings         | Furniture,<br>Fixtures and<br>Equipment | Construction<br>In Progress | Total             |
|---|------------------|---|-------------------|---|-----------------------------|-------------------|
| <b>Community and Economic Development (continued)</b> |                  |   |                   |   |                             |                   |
| 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            |
| <b>Total Community and Economic Development</b>       | <b>1,348,623</b> | <b>41,000</b>                                       | <b>21,287,798</b> | <b>3,315,048</b>                        | <b>1,311,007</b>            | <b>27,303,475</b> |
| <b>Infrastructure and Environmental Services</b>      |                  |   |                   |   |                             |                   |
| <b>Facilities and Other Improvements</b>              |                  |   |                   |   |                             |                   |
| Budget & Records General                              |                  |   |                   | 241,890                                 |                             | 241,890           |
| Community Development Project 703155                  | 71,000           |   |                   |   |                             | 71,000            |
| Community Development Project 703939                  |                  |   |                   | 18,000                                  |                             | 18,000            |
| Community Development Project 714060                  | 700              |   |                   |   |                             | 700               |
| Community Development Project 716235                  | 25,000           |   |                   |   |                             | 25,000            |
| County Engineering                                    |                  |   |                   | 156,730                                 |                             | 156,730           |
| Detention Center Waterline                            |                  |   |                   | 217,826                                 |                             | 217,826           |
| El Aguila Rural Transportation                        |                  |   |                   | 387,555                                 |                             | 387,555           |
| Facilities/Waterlines                                 |                  |   | 123,100           |   |                             | 123,100           |
| Fire Protection Facilities                            |                  |   | 119,515           |   |                             | 119,515           |
| Fire Station  |                  |   |                   | 171,013                                 |                             | 171,013           |
| Larga Vista Resource Center                           |                  |   |                   | 39,883                                  |                             | 39,883            |
| Larga Vista Water Extension                           | 82,488           |   |                   | 49,738                                  |                             | 132,226           |
| Mirando City St Improvement Fy88                      |                  |   |                   | 6,495                                   |                             | 6,495             |
| Mirando Community Center                              |                  |   | 200,222           |   |                             | 200,222           |
| Oilton Elevated Tank                                  |                  | 40,439  |                   |   |                             | 40,439            |
| On Site Composting                                    |                  |   |                   | 17,159                                  |                             | 17,159            |
| Outdoor lighting-baseball field                       |                  |   | 68,269            |   |                             | 68,269            |
| Planning  |                  |   |                   | 15,395                                  |                             | 15,395            |
| Project 715105 El Pico Road                           | 19,642           |   |                   |   |                             | 19,642            |
| Radio Communications                                  |                  |   |                   | 56,447                                  |                             | 56,447            |
| Rio Bravo Capital Project                             | 2,066            |   |                   | 23,200                                  |                             | 25,266            |
| Rio Bravo Drainage Contract                           | 6,375            |   |                   |   |                             | 6,375             |
| Road & Bridge   |                  | 623,795   | 64,001            | 3,011,075                               |                             | 3,698,871         |
| Road & Bridge Motor Pool                              |                  |   | 696,840           |   |                             | 696,840           |
| Road Highway Acquisition                              | 30,764           |   |                   |   |                             | 30,764            |
| Road Maintenance General                              |                  |   | 793,236           | 3,894,497                               |                             | 4,687,733         |
| St Imp & Rio Bravo Civic Cntr-Admin                   |                  |   |                   | 999                                     |                             | 999               |
| Standpipe water storage tank                          |                  |   | 142,785           |   |                             | 142,785           |
| Vehicle & Heavy Equipment Maint-Old shop              |                  |   | 59,800            |   |                             | 59,800            |
| Webb County Detention Center                          |                  |   |                   |   |                             |                   |
| <b>Total Facilities and Other Improvements</b>        | <b>238,035</b>   | <b>664,235</b>                                      | <b>2,267,767</b>  | <b>8,307,901</b>                        |                             | <b>11,477,938</b> |
| <b>Infrastructure and Environmental Services</b>      |                  |   |                   |   |                             |                   |
| <b>Water and Sewer Lines</b>                          |                  |   |                   |   |                             |                   |
| 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            |

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**Webb County, Texas**  
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|  | Land    | Infrastructure<br>and Infrastructure<br>In Progress | Buildings | Furniture,<br>Fixtures and<br>Equipment | Construction<br>In Progress | Total            |
|--|---------|---|-----------|---|-----------------------------|------------------|
| <b>Infrastructure and Environmental Services</b>           |         |   |           |   |                             |                  |
| <b>Water and Sewer Lines (continued)</b>                   |         |   |           |   |                             |                  |
| 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          |
| <b>Total Water and Sewer Lines</b>                         |         | <b>3,811,758</b>                                    |           |   |                             | <b>3,811,758</b> |
| <b>Infrastructure</b>                                      |         |   |           |   |                             |                  |
| 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 Sewer Improvements                                 |         | 335,379   |           |   |                             | 335,379          |
| Mirando Water Well   |         | 199,084   |           |   |                             | 199,084          |
| North Communication Tower                                  |         | 331,902   |           |   |                             | 331,902          |
| Oilton Elevated Tank                                       |         | 436,062   |           |   |                             | 436,062          |
| Old Milwaukee Paving & Storm Drainage                      |         | 313,985   |           |   |                             | 313,985          |
| Old Water Plant Demolition No. 11                          |         | 863,978   |           |   |                             | 863,978          |
| ORCA Vela Tract Water & Sewer Service                      |         | 444,777   |           |   |                             | 444,777          |
| Peñitas West Septic Tank                                   |         | 19,824  |           |   |                             | 19,824           |
| Rio Bravo Wastewater Treatment Plant                       |         | 5,379,741   |           |   |                             | 5,379,741        |
| Rio Bravo Water Treatment Plant                            |         | 9,631,078   |           |   |                             | 9,631,078        |
| Rio Bravo Waterline Replacement                            |         | 1,162,558   |           |   |                             | 1,162,558        |
| Rio Bravo Waterline Replacement Phase II                   |         | 1,828,744   |           |   |                             | 1,828,744        |
| Rio Bravo Waterline Replacement Repair Erosion Damage      |         | 1,067,508   |           |   |                             | 1,067,508        |
| Rio Grande Intake Pump Station & Reservoir Improvements    |         | 534,643   |           |   |                             | 534,643          |
| Road Improvements  |         | 1,034,016   |           |   |                             | 1,034,016        |
| Road Improvements Mangana-Hein Road                        |         | 152,378   |           |   |                             | 152,378          |
| ROW Acq-Centenarios, Arcos, Fresnos, Nopalitos, & 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           |

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|   | Land      | Infrastructure<br>and Infrastructure<br>In Progress | Buildings | Furniture,<br>Fixtures and<br>Equipment | Construction<br>In Progress | Total      |
|---|-----------|---|-----------|---|-----------------------------|------------|
| <b>Infrastructure and Environmental Services</b>    |           |   |           |   |                             |            |
| <b>Infrastructure (continued)</b>                   |           |   |           |   |                             |            |
| St Imp & Rio Bravo Civic Center                     |           | 31,462  |           |   |                             | 31,462     |
| St Imp & Rio Bravo Civic Center-Contract 707081     |           | 105,741   |           |   |                             | 105,741    |
| Storm Drainage                                      |           | 5,460   |           |   |                             | 5,460      |
| Storm Drainage Penitas West Contract 717831         |           | 269,962   |           |   |                             | 269,962    |
| Street Easement Acquisition-Contract 721105         | 520,000   |   |           |   |                             | 520,000    |
| Street Improvement Mirando City                     |           | 268,076   |           |   |                             | 268,076    |
| Street Improvement Mirando City-Contract 700399     |           | 189,817   |           |   |                             | 189,817    |
| Street Improvement Mirando City-Contract 708319     |           | 168,835   |           |   |                             | 168,835    |
| Street Paving El Pico Road Contract 715105          |           | 288,325   |           |   |                             | 288,325    |
| Street Paving Larga Vista-Contract 703155           |           | 552,564   |           |   |                             | 552,564    |
| Street Paving-Contract 702691                       |           | 141,025   |           |   |                             | 141,025    |
| Subdivision-Contract 703155                         |           | 181,989   |           |   |                             | 181,989    |
| Tanquesitos I & II; Los Altos Contract 716941       |           | 440,000   |           |   |                             | 440,000    |
| Tanquesitos Sewer Facilities                        |           | 510,000   |           |   |                             | 510,000    |
| TWDB Colonias Project County/City Interlocal        |           | 55,839  |           |   |                             | 55,839     |
| TWDB GO11800 EDAP Water                             |           | 4,374,906   |           |   |                             | 4,374,906  |
| TWDB GO11900 CWTAP Wastewater                       |           | 1,509,672   |           |   |                             | 1,509,672  |
| TXDot ARRA E. Del Mar Blvd.                         |           | 318,155   |           |   |                             | 318,155    |
| TXDot ARRA Espejo Molina Road                       |           | 505,013   |           |   |                             | 505,013    |
| TXDot ARRA Mangana Hein                             |           | 1,950,643   |           |   |                             | 1,950,643  |
| TXDot Bruni Paving & Drainage                       |           | 670,747   |           |   |                             | 670,747    |
| TXDot Corralitos Paving & Drainage                  |           | 4,980   |           |   |                             | 4,980      |
| TXDot El Cenizo Paving & Drainage                   |           | 2,302,908   |           |   |                             | 2,302,908  |
| TXDot Mirando Paving & Drainage                     |           | 361,787   |           |   |                             | 361,787    |
| TXDot Peñitas 2nd call                              |           | 1,111,959   |           |   |                             | 1,111,959  |
| TXDot Peñitas 3rd call                              |           | 1,194,603   |           |   |                             | 1,194,603  |
| TXDot Ranchitos 359                                 |           | 392,035   |           |   |                             | 392,035    |
| TXDot Rio Bravo Annex                               |           | 629,735   |           |   |                             | 629,735    |
| TXDot Rio Bravo Drainage & Paving                   |           | 3,175,837   |           |   |                             | 3,175,837  |
| TXDot Tanquecitos 1 & 2                             |           | 2,179,159   |           |   |                             | 2,179,159  |
| Upgrade Soil Roads Peñitas West Contract 717831     |           | 331,402   |           |   |                             | 331,402    |
| Water Line Replacement WA #2                        |           | 410,991   |           |   |                             | 410,991    |
| Water Wells Bruni, Mirando, Oilton, & Sta. Teresita |           | 696,003   |           |   |                             | 696,003    |
| Wormser Road Project County/City Interlocal         |           | 104,436   |           |   |                             | 104,436    |
| <b>Total Infrastructure</b>                         | 1,378,197 | 54,596,888  |           |   |                             | 55,975,084 |
| <b>Infrastructure and Environmental Services</b>    |           |   |           |   |                             |            |
| <b>Infrastructure in Progress</b>                   |           |   |           |   |                             |            |
| BCAP San Carlos 1 & 2                               |           | 275,811   |           |   |                             | 275,811    |
| Bruni Paving Design Project                         |           | 47,500  |           |   |                             | 47,500     |
| EDA08-88-0404 Rail Bypass                           |           | 294,000   |           |   |                             | 294,000    |
| La Presa Colonia Project                            |           | 114,538   |           |   |                             | 114,538    |
| Loop 20 Stimulus Project                            |           | 3,163,798   |           |   |                             | 3,163,798  |
| Mirando Paving Project-Storm Water Drainage         |           | 51,961  |           |   |                             | 51,961     |
| ORCA Vela Tract Water & Sewer Service               |           | 41,000  |           |   |                             | 41,000     |
| Puente de la Unidad International Bridge            |           | 3,486,115   |           |   |                             | 3,486,115  |
| Railroad Bridge #1                                  |           | 673,431   |           |   |                             | 673,431    |
| Reconstruction Raise and Repair Water & Waste Water |           | 719,960   |           |   |                             | 719,960    |
| Remove and Replace 2 New Leopoid Filters            |           | 369,750   |           |   |                             | 369,750    |
| Sewerline w/manholes-Contract 720155                |           | 78,200  |           |   |                             | 78,200     |
| TXDot San Carlos I & II                             |           | 248,296   |           |   |                             | 248,296    |
| <b>Total Infrastructure in Progress</b>             |           | 9,564,360   |           |   |                             | 9,564,360  |

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2013**

|   | Land | Infrastructure<br>and Infrastructure<br>In Progress | Buildings | Furniture,<br>Fixtures and<br>Equipment | Construction<br>In Progress | Total            |
|---|------|---|-----------|---|-----------------------------|------------------|
| <b>Infrastructure and Environmental Services</b>          |      |   |           |   |                             |                  |
| <b>Bridges</b>  |      |   |           |   |                             |                  |
| 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 Venzuela Crk             |      | 7,032   |           |   |                             | 7,032            |
| Espejo-Gates Rd: Steel Girder at Venzuela 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           |
| <b>Total Bridges</b>                                      |      | <b>2,186,762</b>                                    |           |   |                             | <b>2,186,762</b> |

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2013**

|  | Infrastructure<br>and Infrastructure |           | Furniture,<br>Fixtures and<br>Equipment | Construction<br>In Progress | Total            |
|--|--------------------------------------|-----------|---|-----------------------------|------------------|
| Land   | In Progress                          | Buildings |   |                             |                  |
| <b>Infrastructure and Environmental Services</b> |                                      |           |   |                             |                  |
| <b>Paved Roads</b>                               |                                      |           |   |                             |                  |
| 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          |
| <b>Total Paved Roads</b>                         | <b>9,024,936</b>                     |           |   |                             | <b>9,024,936</b> |
| <b>Caliche Roads</b>                             |                                      |           |   |                             |                  |
| 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, 2013**

|  | Land             | Infrastructure<br>and Infrastructure<br>In Progress | Buildings          | Furniture,<br>Fixtures and<br>Equipment | Construction<br>In Progress | Total              |
|--|------------------|---|--------------------|---|-----------------------------|--------------------|
| <b>Infrastructure and Environmental Services</b>       |                  |   |                    |   |                             |                    |
| <b>Caliche Roads (continued)</b>                       |                  |   |                    |   |                             |                    |
| 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          |
| <b>Total Caliche Roads</b>                             |                  | <u>27,122,498</u>                                   |                    |   |                             | <u>27,122,498</u>  |
| <b>Dirt Roads</b>                                      |                  |   |                    |   |                             |                    |
| 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             |
| <b>Total Dirt Roads</b>                                |                  | <u>984,819</u>                                      |                    |   |                             | <u>984,819</u>     |
| <b>Dam</b>   |                  |   |                    |   |                             |                    |
| Lake Casa Blanca Dam                                   |                  | 3,888,325   |                    |   |                             | 3,888,325          |
| <b>Total Dams</b>                                      |                  | <u>3,888,325</u>                                    |                    |   |                             | <u>3,888,325</u>   |
| <b>Cattle Guards</b>                                   |                  |   |                    |   |                             |                    |
| 31 County Roads  |                  | 71,968  |                    |   |                             | 71,968             |
| <b>Total Cattle Guards</b>                             |                  | <u>71,968</u>                                       |                    |   |                             | <u>71,968</u>      |
| <b>Culverts</b>  |                  |   |                    |   |                             |                    |
| 34 County Roads  |                  | 33,410  |                    |   |                             | 33,410             |
| <b>Total Culverts</b>                                  |                  | <u>33,410</u>                                       |                    |   |                             | <u>33,410</u>      |
| <b>Total Infrastructure and Environmental Services</b> | <u>1,616,232</u> | <u>111,949,958</u>                                  | <u>2,267,767</u>   | <u>8,307,901</u>                        |                             | <u>124,141,858</u> |
| <b>Total Governmental Funds Capital Assets</b>         | <u>8,712,827</u> | <u>113,557,216</u>                                  | <u>103,161,469</u> | <u>48,620,083</u>                       | <u>4,248,153</u>            | <u>278,299,745</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, 2013**

|  | Capital and<br>Infrastructure<br>Assets<br>At 9/30/12 | Additions      | Deductions    | Reclassifications<br>and Adjustments | Capital and<br>Infrastructure<br>Assets<br>At 9/30/13 |
|--|---|----------------|---------------|--------------------------------------|---|
| <b>General Government</b>                  |   |                |               |                                      |   |
| 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                      | 275,821   | 25,476         |               |                                      | 301,297   |
| Commissioners Court                        | 308,932   | 155,377        |               |                                      | 464,309   |
| 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   | 1,550          |               |                                      | 161,237   |
| Elections Administrator                    | 233,115   |                |               |                                      | 233,115   |
| General Operations                         | 220,014   | 15,319         | 63,324        |                                      | 172,009   |
| Management Information System              | 1,273,450   | 142,989        |               |                                      | 1,416,440   |
| 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                | 723,839   |                |               |                                      | 723,839   |
| Risk Management                            | 125,415   |                |               |                                      | 125,415   |
| Tax Assessor Collector                     | 776,161   | 89,716         |               |                                      | 865,877   |
| Tax Office Renovation                      | 326,115   |                |               |                                      | 326,115   |
| Texas Parks and Wildlife Office Building   | 451,373   |                |               |                                      | 451,373   |
| Tex-Mex Purchase                           | 1,568,423   |                |               |                                      | 1,568,423   |
| Vehicle & Heavy Equipment Maintenance      | 6,244   |                |               |                                      | 6,244   |
| Webb County Courthouse                     | 755,524   |                |               |                                      | 755,524   |
| Webb County Courthouse Mold Remediation    | 354,751   | 1,386          |               |                                      | 356,137   |
| Webb County Courthouse Renovation          | 4,331,180   |                |               |                                      | 4,331,180   |
| Webb County Courthouse Re-roofing          | 119,204   |                |               |                                      | 119,204   |
| Webb County Title & Abstract               | 1,360,205   |                |               |                                      | 1,360,205   |
| <b>Total General Government</b>            | <b>32,792,541</b>                                     | <b>431,813</b> | <b>63,324</b> |                                      | <b>33,161,029</b>                                     |
| <b>Justice System</b>                      |   |                |               |                                      |   |
| 49th District Court                        | 402,349   |                |               |                                      | 402,349   |
| 111th District Court                       | 155,674   |                |               |                                      | 155,674   |
| 341st District court                       | 183,700   | 5,491          |               |                                      | 189,191   |
| 406th District Court                       | 78,253  |                |               |                                      | 78,253  |
| Alternative Education Program              | 366,556   |                |               |                                      | 366,556   |
| Bail Bond Board                            | 1,750   |                |               |                                      | 1,750   |
| Camino Nuevo Road Improvement Project      | 487,056   |                |               |                                      | 487,056   |
| CJD Domestic Violence Counsel              | 8,242   |                |               |                                      | 8,242   |
| County Attorney                            | 289,094   |                |               |                                      | 289,094   |
| County Clerk                               | 161,791   | 114,737        |               |                                      | 276,528   |
| County Clerk Rec Management & Preservation | 6,869   |                |               |                                      | 6,869   |
| County Court at Law #1                     | 58,683  |                |               |                                      | 58,683  |
| County Court at Law #2                     | 48,463  |                |               |                                      | 48,463  |
| Delinquent Task Force                      | 120   |                |               |                                      | 120   |
| District Attorney                          | 196,067   |                |               |                                      | 196,067   |

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal Year Ended September 30, 2013**

|   | Capital and<br>Infrastructure<br>Assets | Additions        | Deductions | Reclassifications<br>and Adjustments | Capital and<br>Infrastructure<br>Assets |
|---|---|------------------|------------|--------------------------------------|---|
|   | At 9/30/12                              |                  |            |                                      | At 9/30/13                              |
| <b>Justice System (continued)</b>               |   |                  |            |                                      |   |
| District Attorney Equitable Sharing             | 17,425                                  |                  |            |                                      | 17,425                                  |
| District Attorney Forfeiture Fund               | 176,076                                 | 71,045           |            |                                      | 247,121                                 |
| District Attorney Hot Checks                    | 3,933                                   |                  |            |                                      | 3,933                                   |
| District Clerk                                  | 287,703                                 | 144,138          |            |                                      | 431,841                                 |
| 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                 | 129,383                                 | 8,173            |            |                                      | 137,556                                 |
| Justice of the Peace Pct 3                      | 49,770                                  |                  |            |                                      | 49,770                                  |
| Justice of the Peace Pct 4                      | 546,333                                 | 565,022          |            |                                      | 1,111,355                               |
| Juvenile Justice Center                         | 307,672                                 |                  |            |                                      | 307,672                                 |
| Juvenile Youth Village                          | 15,338,262                              | 234,333          |            |                                      | 15,572,594                              |
| 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                      | 20,256,990                              | 39,397           |            |                                      | 20,296,387                              |
| Webb County Justice Center 5th Floor Remodeling | 544,464                                 |                  |            |                                      | 544,464                                 |
| Women's Legal Advocate                          | 2,391                                   |                  |            |                                      | 2,391                                   |
| <b>Total Justice System</b>                     | <b>41,973,415</b>                       | <b>1,182,335</b> |            |                                      | <b>43,155,750</b>                       |
| <b>Public Safety</b>                            |   |                  |            |                                      |   |
| 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                                 | 6,808            |            |                                      | 497,311                                 |
| Constable Pct 2                                 | 183,866                                 |                  |            |                                      | 183,866                                 |
| Constable Pct 3                                 | 71,231                                  |                  |            |                                      | 71,231                                  |
| Constable Pct 4                                 | 265,117                                 |                  |            |                                      | 265,117                                 |
| COPS Technology Program                         |   | 31,500           |            |                                      | 31,500                                  |
| County Morgue                                   | 1,177,491                               | 59,911           |            |                                      | 1,237,402                               |
| Criminal Justice Information System - Sheriff   | 139,536                                 |                  |            |                                      | 139,536                                 |
| District Attorney Forfeiture Fund               | 870,033                                 |                  |            |                                      | 870,033                                 |
| Fire Suppression and EMS                        | 940,237                                 | 83,643           |            |                                      | 1,023,880                               |
| JAG Operation Linebacker                        | 582,269                                 |                  |            |                                      | 582,269                                 |
| Justice Center Security                         | 19,307                                  |                  |            |                                      | 19,307                                  |
| Laredo Fire Department Interlocal Agreement     | 447,716                                 |                  |            |                                      | 447,716                                 |
| Law Enforcement Administrative Building         | 1,747,153                               |                  |            |                                      | 1,747,153                               |
| Live Scan Electronic Arrest                     | 57,414                                  |                  |            |                                      | 57,414                                  |
| Local Law Enforcement Block                     | 88,404                                  |                  |            |                                      | 88,404                                  |

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal Year Ended September 30, 2013**

|   | Capital and<br>Infrastructure<br>Assets<br>At 9/30/12 | Additions        | Deductions | Reclassifications<br>and Adjustments | Capital and<br>Infrastructure<br>Assets<br>At 9/30/13 |
|---|---|------------------|------------|--------------------------------------|---|
| <b>Public Safety (continued)</b>            |   |                  |            |                                      |   |
| 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   | 950,860          |            |                                      | 4,093,627   |
| Performance Reward Program                  | 520,923   |                  |            |                                      | 520,923   |
| Planning & Physical Dept                    | 92,333  |                  |            |                                      | 92,333  |
| Radio Tower Land Purchase                   | 191,858   | 18,836           |            |                                      | 210,694   |
| South Communication Tower                   | 795,841   |                  |            |                                      | 795,841   |
| Sheriff                                     | 3,113,901   | 70,175           |            |                                      | 3,184,076   |
| Sheriff Forfeiture State and Federal Funds  | 1,964,681   | 139,252          |            |                                      | 2,103,934   |
| Sheriff's Substation                        | 259,663   |                  |            |                                      | 259,663   |
| Special Law Enforcement Unit                | 194,480   |                  |            |                                      | 194,480   |
| State Homeland Security                     | 185,457   |                  |            |                                      | 185,457   |
| Texas Forest Brush Truck                    | 108,000   |                  |            |                                      | 108,000   |
| Texas Vine                                  | 42,750  |                  |            |                                      | 42,750  |
| <b>Total Public Safety</b>                  | <b>19,925,845</b>                                     | <b>1,360,986</b> |            |                                      | <b>21,286,832</b>                                     |
| <b>Corrections and Rehabilitation</b>       |   |                  |            |                                      |   |
| Adult Probation                             |   |                  |            |                                      |   |
| CRTC  | 901,000   |                  |            |                                      | 901,000   |
| Jail  | 13,372,217  | 20,373           |            |                                      | 13,392,589  |
| Jail Renovation                             | 1,475,532   | 69,268           |            |                                      | 1,544,800   |
| 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                          | 62,166  |                  |            |                                      | 62,166  |
| Texas Juvenile Probation                    | 95,045  |                  |            |                                      | 95,045  |
| <b>Total Corrections and Rehabilitation</b> | <b>19,552,088</b>                                     | <b>89,641</b>    |            |                                      | <b>19,641,729</b>                                     |
| <b>Health and Human Services</b>            |   |                  |            |                                      |   |
| Agri/Ranching Service Center                | 1,571,165   |                  |            |                                      | 1,571,165   |
| Community Action Agency                     | 5,630,654   |                  |            |                                      | 5,630,654   |
| El Aguila Rural Transportation              | 631,821   |                  |            |                                      | 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                                   | 1,202,459   |                  |            |                                      | 1,202,459   |
| HUD Neighborhood Initiatives                | 24,608  |                  |            |                                      | 24,608  |
| Meals on Wheels                             | 73,129  | 30,904           |            |                                      | 104,033   |
| State Legalization Impact assistance        | 43,054  |                  |            |                                      | 43,054  |
| TWC Job Retention Program                   | 3,683   |                  |            |                                      | 3,683   |
| Veterans Museum                             | 107,790   |                  |            |                                      | 107,790   |
| Veterans Service Office                     | 13,537  |                  |            |                                      | 13,537  |
| Webb County Health Department               | 42,861  |                  |            |                                      | 42,861  |
| Welfare U S D A                             | 19,482  |                  |            |                                      | 19,482  |
| Welfare Office Operations                   | 91,006  |                  |            |                                      | 91,006  |
| Welfare to Work                             | 10,187  |                  |            |                                      | 10,187  |
| <b>Total Health and Human Services</b>      | <b>9,578,171</b>                                      | <b>30,904</b>    |            |                                      | <b>9,609,075</b>                                      |

(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, 2013**

|  | Capital and Infrastructure Assets |           |            | Reclassifications and Adjustments | Capital and Infrastructure Assets |
|--|-----------------------------------|-----------|------------|-----------------------------------|-----------------------------------|
|  | At 9/30/12                        | Additions | Deductions |                                   | At 9/30/13                        |
| <b>Community and Economic Development</b>        |                                   |           |            |                                   |                                   |
| A&M Larga Vista Resource Center                  | 99,986                            |           |            |                                   | 99,986                            |
| Azteca Community Center                          | 15,439                            |           |            |                                   | 15,439                            |
| Basketball court, soccer field, & accessories    | 105,108                           |           |            |                                   | 105,108                           |
| Boy Scout Camp Imp                               | 180,344                           |           |            |                                   | 180,344                           |
| Bruni Community Center                           | 374,537                           |           |            |                                   | 374,537                           |
| Bruni Community Center Kitchen Expansion         |                                   | 110,840   |            |                                   | 110,840                           |
| 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                                | 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             | 977,112                           | 229,153   |            |                                   | 1,206,265                         |
| Finance Office Building                          | 30,000                            |           |            |                                   | 30,000                            |
| Floyd Center I                                   | 50,000                            |           |            |                                   | 50,000                            |
| Floyd Center II                                  | 50,000                            |           |            |                                   | 50,000                            |
| Fred and Anita Bruni Community Center            | 606,416                           |           |            |                                   | 606,416                           |
| Girl Scouts Center                               | 1,293,532                         |           |            |                                   | 1,293,532                         |
| Guadalupe & Lilia Martinez Health Center         | 200,959                           |           |            |                                   | 200,959                           |
| Holding Barn                                     | 134,342                           |           |            |                                   | 134,342                           |
| Holding Pens                                     | 134,342                           |           |            |                                   | 134,342                           |
| Horse Stall 1                                    | 57,416                            |           |            |                                   | 57,416                            |
| Horse Stall 2                                    | 57,416                            |           |            |                                   | 57,416                            |
| Horse Stall 3                                    | 57,416                            |           |            |                                   | 57,416                            |
| Horse Stall 4                                    | 57,416                            |           |            |                                   | 57,416                            |
| Horse Stall 5                                    | 57,416                            |           |            |                                   | 57,416                            |
| Horse Stall 6                                    | 57,416                            |           |            |                                   | 57,416                            |
| Horse Stall 7                                    | 57,416                            |           |            |                                   | 57,416                            |
| Horse Track Bleacher-Grand Stand                 | 300,000                           |           |            |                                   | 300,000                           |
| Hotel Motel Occup Tax Fund                       | 2,887                             |           |            |                                   | 2,887                             |
| Jesus Garcia I                                   | 60,000                            |           |            |                                   | 60,000                            |
| Jesus Garcia II                                  | 54,000                            |           |            |                                   | 54,000                            |
| Jockey Building 1                                | 35,000                            |           |            |                                   | 35,000                            |
| Jockey Building 2                                | 35,000                            |           |            |                                   | 35,000                            |
| Jorge De La Garza Center                         | 61,000                            |           |            |                                   | 61,000                            |
| La Ladrillera Neighborhood Facility              | 75,479                            |           |            |                                   | 75,479                            |
| La Presa Community Center                        | 680,864                           |           |            |                                   | 680,864                           |
| La Presa Park Athletic Improvement and Play      |                                   | 4,500     |            |                                   | 4,500                             |
| Lafayette Splash Park                            | 28,950                            |           |            |                                   | 28,950                            |
| Lake Casa Blanca Boat Ramp                       | 46,190                            |           |            |                                   | 46,190                            |
| Lake Casa Blanca Improvements                    | 2,013,958                         |           |            |                                   | 2,013,958                         |
| Lake Casa Blanca Swimming Pool                   | 203,617                           |           |            |                                   | 203,617                           |

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal Year Ended September 30, 2013**

|   | Capital and Infrastructure Assets |           |            | Reclassifications and Adjustments | Capital and Infrastructure Assets |
|---|-----------------------------------|-----------|------------|-----------------------------------|-----------------------------------|
|   | At 9/30/12                        | Additions | Deductions |                                   | At 9/30/13                        |
| <b>Community and Economic Development (continued)</b> |                                   |           |            |                                   |                                   |
| Larga Vista Center                                    | 317,060                           |           |            |                                   | 317,060                           |
| Larga Vista Expansion                                 | 162,129                           |           |            |                                   | 162,129                           |
| Larga Vista Library                                   | 157,861                           |           |            |                                   | 157,861                           |
| LIFE Downs Admin. Building/Stage Canopy/Sale 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                         | 242,468                           |           |            |                                   | 242,468                           |
| Mirando City Library                                  | 185,082                           |           |            |                                   | 185,082                           |
| Mirando Community Center Expansion                    | 104,823                           |           |            |                                   | 104,823                           |
| Noon Lions Park Improvements                          | 45,712                            |           |            |                                   | 45,712                            |
| North Side International Park                         | 766,648                           |           |            |                                   | 766,648                           |
| Oilton Bruni Mirando Civic Center                     | 575,965                           |           |            |                                   | 575,965                           |
| Open Pavilion   | 199,539                           |           |            |                                   | 199,539                           |
| Park Development Pct 4                                | 19,084                            |           |            |                                   | 19,084                            |
| Park Maintenance General                              | 248,627                           |           |            |                                   | 248,627                           |
| Pavilion BBQ Cover                                    | 19,729                            |           |            |                                   | 19,729                            |
| Peñitas West Community Park                           | 342,334                           |           |            |                                   | 342,334                           |
| Picnic Building 1                                     | 25,000                            |           |            |                                   | 25,000                            |
| Picnic Building 2                                     | 25,000                            |           |            |                                   | 25,000                            |
| Prada   | 116,300                           |           |            |                                   | 116,300                           |
| Quad City Community Center                            | 163,631                           |           |            |                                   | 163,631                           |
| Quad City Fire Station Ph I & Renovation Ph II & II   | 679,010                           |           |            |                                   | 679,010                           |
| Rehabilitate existing picnic sites & improvements     | 172,707                           |           |            |                                   | 172,707                           |
| Revenue Sharing                                       | 24,468                            |           |            |                                   | 24,468                            |
| Rio Bravo Civic Center                                | 97,111                            |           |            |                                   | 97,111                            |
| Rio Bravo Comm Center TPWD # 51-00014                 | 125,880                           |           |            |                                   | 125,880                           |
| Rio Bravo Community Park                              | 549,197                           |           |            |                                   | 549,197                           |
| Rio Bravo South Activity Center                       | 548,594                           |           |            |                                   | 548,594                           |
| Roosevelt   | 61,000                            |           |            |                                   | 61,000                            |
| Russell Terrace                                       | 61,000                            |           |            |                                   | 61,000                            |
| Sales Arena   | 133,174                           |           |            |                                   | 133,174                           |
| San Isidro Ruidoso Subdivision Parkway                | 500,795                           |           |            |                                   | 500,795                           |
| Santa Teresita Community Center                       | 562,215                           |           |            |                                   | 562,215                           |
| Self Help Center                                      | 617,302                           |           |            |                                   | 617,302                           |
| Self Help Community Park                              | 984,577                           |           |            |                                   | 984,577                           |
| Self Help Nutrition Center                            | 57,895                            |           |            |                                   | 57,895                            |
| Self Help Tool Library                                | 157,470                           |           |            |                                   | 157,470                           |
| Show Barn   | 134,342                           |           |            |                                   | 134,342                           |
| Sierra Vista Center                                   | 281,843                           |           |            |                                   | 281,843                           |
| Springfield Acres                                     | 61,000                            |           |            |                                   | 61,000                            |
| St Imp & Rio Bravo Civic Center                       | 152,314                           |           |            |                                   | 152,314                           |
| Tatangelo I   | 64,000                            |           |            |                                   | 64,000                            |
| Tatangelo II  | 61,000                            |           |            |                                   | 61,000                            |
| Tatangelo III   | 67,000                            |           |            |                                   | 67,000                            |
| Tatangelo IV  | 67,000                            |           |            |                                   | 67,000                            |
| TDHCA Self Help Center                                | 11,738                            |           |            |                                   | 11,738                            |

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**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
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**Fiscal Year Ended September 30, 2013**

|   | Capital and<br>Infrastructure<br>Assets<br>At 9/30/12 | Additions        | Deductions     | Reclassifications<br>and Adjustments | Capital and<br>Infrastructure<br>Assets<br>At 9/30/13 |
|---|---|------------------|----------------|--------------------------------------|---|
| <b>Community and Economic Development (continued)</b> |   |                  |                |                                      |   |
| Texas A&M El Cenizo Community Center                  | 254,855   |                  |                |                                      | 254,855   |
| Texas A&M Larga Vista Resource Center                 | 475,245   |                  |                |                                      | 475,245   |
| Villa Allegre I                                       | 55,000  |                  |                |                                      | 55,000  |
| Villa Allegre II                                      | 63,000  |                  |                |                                      | 63,000  |
| Villa Allegre III                                     | 63,772  |                  |                |                                      | 63,772  |
| Villa Allegre IV                                      | 55,000  |                  |                |                                      | 55,000  |
| Villa Antigua   | 2,029,029   |                  |                |                                      | 2,029,029   |
| Villa Antigua's Historic Casa Ortiz                   | 1,951,354   |                  |                |                                      | 1,951,354   |
| Wash Barn   | 25,000  |                  |                |                                      | 25,000  |
| <b>Total Community and Economic Development</b>       | <b>26,958,981</b>                                     | <b>344,493</b>   |                |                                      | <b>27,303,474</b>                                     |
| <b>Infrastructure and Environmental Services</b>      |   |                  |                |                                      |   |
| <b>Facilities and Other Improvements</b>              |   |                  |                |                                      |   |
| Budget & Records General                              | 241,890   |                  |                |                                      | 241,890   |
| Community Development Project 703155                  | 71,000  |                  |                |                                      | 71,000  |
| Community Development Project 703939                  | 18,000  |                  |                |                                      | 18,000  |
| Community Development Project 714060                  | 700   |                  |                |                                      | 700   |
| Community Development Project 716235                  | 25,000  |                  |                |                                      | 25,000  |
| County Engineering                                    | 156,730   |                  |                |                                      | 156,730   |
| Detention Center Waterline                            | 217,826   |                  |                |                                      | 217,826   |
| El Aguila Rural Transportation                        | 298,835   | 287,000          | 198,280        |                                      | 387,555   |
| Facilities/Waterlines                                 | 123,100   |                  |                |                                      | 123,100   |
| Fire Protection Facilities                            | 119,515   |                  |                |                                      | 119,515   |
| Fire Station  | 171,013   |                  |                |                                      | 171,013   |
| Larga Vista Resource Center                           | 39,883  |                  |                |                                      | 39,883  |
| Larga Vista Water Extension                           | 132,226   |                  |                |                                      | 132,226   |
| Mirando City St Improvement Fy88                      | 6,495   |                  |                |                                      | 6,495   |
| Mirando Community Center                              | 200,222   |                  |                |                                      | 200,222   |
| Oilton Elevated Tank                                  | 40,440  |                  |                |                                      | 40,440  |
| On Site Composting                                    | 17,159  |                  |                |                                      | 17,159  |
| Outdoor lighting-baseball field                       | 68,269  |                  |                |                                      | 68,269  |
| Planning  | 15,395  |                  |                |                                      | 15,395  |
| Project 715105 El Pico Road                           | 19,642  |                  |                |                                      | 19,642  |
| Radio Communications                                  | 56,447  |                  |                |                                      | 56,447  |
| Rio Bravo Capital Project                             | 25,266  |                  |                |                                      | 25,266  |
| Rio Bravo Drainage Contract                           | 6,375   |                  |                |                                      | 6,375   |
| Road & Bridge   | 3,155,358   | 1,717,027        | 398,324        | (775,190)                            | 3,698,871   |
| Road & Bridge Motor Pool                              | 696,840   |                  |                |                                      | 696,840   |
| Road Highway Acquisition                              | 30,764  |                  |                |                                      | 30,764  |
| Road Maintenance General                              | 4,687,733   |                  |                |                                      | 4,687,733   |
| St Imp & Rio Bravo Civic Cntr-Admin                   | 999   |                  |                |                                      | 999   |
| Standpipe water storage tank                          | 142,785   |                  |                |                                      | 142,785   |
| Vehicle & Heavy Equipment Maint-Old shop              | 59,800  |                  |                |                                      | 59,800  |
| Webb County Detention Center                          | 250,000   |                  | 250,000        |                                      |   |
| <b>Total Facilities and Other Improvements</b>        | <b>11,095,706</b>                                     | <b>2,004,027</b> | <b>846,604</b> | <b>(775,190)</b>                     | <b>11,477,938</b>                                     |
| <b>Infrastructure and Environmental Services</b>      |   |                  |                |                                      |   |
| <b>Water and Sewer Lines</b>                          |   |                  |                |                                      |   |
| 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  |

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**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
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**Fiscal Year Ended September 30, 2013**

|  | Capital and<br>Infrastructure<br>Assets<br>At 9/30/12 | Additions | Deductions | Reclassifications<br>and Adjustments | Capital and<br>Infrastructure<br>Assets<br>At 9/30/13 |
|--|---|-----------|------------|--------------------------------------|---|
| <b>Infrastructure and Environmental Services</b>   |   |           |            |                                      |   |
| <b>Water and Sewer Lines</b>                       |   |           |            |                                      |   |
| 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   |
| <b>Total Water and Sewer Lines</b>                 | <b>3,811,758</b>                                      |           |            |                                      | <b>3,811,758</b>                                      |
| <b>Infrastructure</b>                              |   |           |            |                                      |   |
| 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 Interloca   | 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 Sewer Improvements                         | 13,785  | 321,594   |            |                                      | 335,379   |
| Mirando Water Well                                 | 199,084   |           |            |                                      | 199,084   |
| North Communication Tower                          | 331,902   |           |            |                                      | 331,902   |
| Oilton Elevated Tank                               | 436,062   |           |            |                                      | 436,062   |
| Old Milwaukee Paving & Storm Drainage              | 313,985   |           |            |                                      | 313,985   |
| Old Water Plant Demolition No. 11                  | 863,978   |           |            |                                      | 863,978   |
| ORCA Vela Tract Water & Sewer Service              | 444,777   |           |            |                                      | 444,777   |
| Peñitas West Septic Tank                           | 19,824  |           |            |                                      | 19,824  |
| Rio Bravo Wastewater Treatment Plant               | 5,379,741   |           |            |                                      | 5,379,741   |
| Rio Bravo Water Treatment Plant                    | 9,631,078   |           |            |                                      | 9,631,078   |
| Rio Bravo Waterline Replacement                    | 1,162,558   |           |            |                                      | 1,162,558   |
| Rio Bravo Waterline Replacement Phase II           | 1,828,744   |           |            |                                      | 1,828,744   |
| Rio Bravo Waterline Replacement Repair Erosion D   | 1,067,508   |           |            |                                      | 1,067,508   |
| Rio Grande Intake Pump Station & Reservoir Impro   | 534,643   |           |            |                                      | 534,643   |
| Road Improvements                                  | 1,034,016   |           |            |                                      | 1,034,016   |
| Road Improvements Mangana-Hein Road                | 152,378   |           |            |                                      | 152,378   |
| ROW Acq-Centenarios, Arcos, Fresnos, Nopalitos, e  | 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 7180  | 96,999  |           |            |                                      | 96,999  |

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal Year Ended September 30, 2013**

|   | Capital and<br>Infrastructure<br>Assets<br>At 9/30/12 | Additions        | Deductions | Reclassifications<br>and Adjustments | Capital and<br>Infrastructure<br>Assets<br>At 9/30/13 |
|---|---|------------------|------------|--------------------------------------|---|
| <b>Infrastructure and Environmental Services</b>    |   |                  |            |                                      |   |
| <b>Infrastructure (continued)</b>                   |   |                  |            |                                      |   |
| St Imp & Rio Bravo Civic Center                     | 31,462  |                  |            |                                      | 31,462  |
| St Imp & Rio Bravo Civic Center-Contract 707081     | 105,741   |                  |            |                                      | 105,741   |
| Storm Drainage                                      | 5,460   |                  |            |                                      | 5,460   |
| Storm Drainage Penitas West Contract 717831         | 269,962   |                  |            |                                      | 269,962   |
| Street Easement Acquisition-Contract 721105         | 520,000   |                  |            |                                      | 520,000   |
| Street Improvement Mirando City                     | 268,076   |                  |            |                                      | 268,076   |
| Street Improvement Mirando City-Contract 700399     | 189,817   |                  |            |                                      | 189,817   |
| Street Improvement Mirando City-Contract 708319     | 168,835   |                  |            |                                      | 168,835   |
| Street Paving El Pico Road Contract 715105          | 288,325   |                  |            |                                      | 288,325   |
| Street Paving Larga Vista-Contract 703155           | 552,564   |                  |            |                                      | 552,564   |
| Street Paving-Contract 702691                       | 141,025   |                  |            |                                      | 141,025   |
| Subdivision-Contract 703155                         | 181,989   |                  |            |                                      | 181,989   |
| Tanquesitos I & II; Los Altos Contract 716941       | 440,000   |                  |            |                                      | 440,000   |
| Tanquesitos Sewer Facilities                        | 510,000   |                  |            |                                      | 510,000   |
| TWDB Colonias Project County/City Interlocal        | 55,839  |                  |            |                                      | 55,839  |
| TWDB GO11800 EDAP Water                             | 4,374,906   |                  |            |                                      | 4,374,906   |
| TWDB GO11900 CWTAP Wastewater                       | 1,509,672   |                  |            |                                      | 1,509,672   |
| TXDot ARRA E. Del Mar Blvd.                         | 318,155   |                  |            |                                      | 318,155   |
| TXDot ARRA Espejo Molina Road                       | 505,013   |                  |            |                                      | 505,013   |
| TXDot ARRA Mangana Hein                             | 1,950,643   |                  |            |                                      | 1,950,643   |
| TXDot Bruni Paving & Drainage                       | 670,747   |                  |            |                                      | 670,747   |
| TXDot Corralitos Paving & Drainage                  | 4,980   |                  |            |                                      | 4,980   |
| TXDot El Cenizo Paving & Drainage                   | 2,302,908   |                  |            |                                      | 2,302,908   |
| TXDot Mirando Paving & Drainage                     | 361,787   |                  |            |                                      | 361,787   |
| TXDot Peñitas 2nd call                              | 1,111,959   |                  |            |                                      | 1,111,959   |
| TXDot Peñitas 3rd call                              | 1,188,266   | 6,337            |            |                                      | 1,194,603   |
| TXDot Ranchitos 359                                 | 392,035   |                  |            |                                      | 392,035   |
| TXDot Rio Bravo Annex                               | 629,735   |                  |            |                                      | 629,735   |
| TXDot Rio Bravo Drainage & Paving                   | 3,175,837   |                  |            |                                      | 3,175,837   |
| TXDot Tanquecitos 1 & 2                             | 2,121,380   | 57,778           |            |                                      | 2,179,159   |
| Upgrade Soil Roads Peñitas West Contract 717831     | 331,402   |                  |            |                                      | 331,402   |
| Water Line Replacement WA #2                        | 410,991   |                  |            |                                      | 410,991   |
| Water Wells Bruni, Mirando, Oilton, & Sta. Teresita | 696,003   |                  |            |                                      | 696,003   |
| Wormser Road Project County/City Interlocal         | 104,436   |                  |            |                                      | 104,436   |
| <b>Total Infrastructure</b>                         | <b>55,589,375</b>                                     | <b>385,709</b>   |            |                                      | <b>55,975,084</b>                                     |
| <b>Infrastructure and Environmental Services</b>    |   |                  |            |                                      |   |
| <b>Infrastructure in Progress</b>                   |   |                  |            |                                      |   |
| BCAP San Carlos 1 & 2                               | 275,811   |                  |            |                                      | 275,811   |
| Bruni Paving Design Project                         | 47,500  |                  |            |                                      | 47,500  |
| EDA08-88-04040 Rail Bypass                          | 294,000   |                  |            |                                      | 294,000   |
| La Presa Colonia Project                            | 114,538   |                  |            |                                      | 114,538   |
| Loop 20 Stimulus Project                            | 2,766,040   | 397,758          |            |                                      | 3,163,798   |
| Mirando Paving Project-Storm Water Drainage         | 51,961  |                  |            |                                      | 51,961  |
| ORCA Vela Tract Water & Sewer Service               | 41,000  |                  |            |                                      | 41,000  |
| Puente de la Unidad International Bridge            | 3,486,115   |                  |            |                                      | 3,486,115   |
| Railroad Bridge #1                                  | 673,431   |                  |            |                                      | 673,431   |
| Reconstruction Raise and Repair Water & Waste W:    | 647,110   | 72,849           |            |                                      | 719,960   |
| Remove and Replace 2 New Leopoid Filters            |   | 369,750          |            |                                      | 369,750   |
| Sewerline w/manholes-Contract 720155                | 78,200  |                  |            |                                      | 78,200  |
| TXDot San Carlos I & II                             | 24,419  | 223,877          |            |                                      | 248,296   |
| <b>Total Infrastructure in Progress</b>             | <b>8,500,125</b>                                      | <b>1,064,235</b> |            |                                      | <b>9,564,360</b>                                      |

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**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal Year Ended September 30, 2013**

|   | Capital and<br>Infrastructure<br>Assets<br>At 9/30/12 | Additions | Deductions | Reclassifications<br>and Adjustments | Capital and<br>Infrastructure<br>Assets<br>At 9/30/13 |
|---|---|-----------|------------|--------------------------------------|---|
| <b>Infrastructure and Environmental Services</b>      |   |           |            |                                      |   |
| <b>Bridges</b>  |   |           |            |                                      |   |
| 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 Venzuela Crk         | 7,032   |           |            |                                      | 7,032   |
| Espejo-Gates Rd: Steel Girder at Venzuela Crk Rel     | 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 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 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 Crk  | 14,529  |           |            |                                      | 14,529  |
| Las Tiendas Rd: Timber Stringer at Palito Blanco Crk  | 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  |
| <b>Total Bridges</b>                                  | <b>2,186,762</b>                                      |           |            |                                      | <b>2,186,762</b>                                      |

(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, 2013**

|  | Capital and<br>Infrastructure<br>Assets<br>At 9/30/12 | Additions | Deductions | Reclassifications<br>and Adjustments | Capital and<br>Infrastructure<br>Assets<br>At 9/30/13 |
|--|---|-----------|------------|--------------------------------------|---|
| <b>Infrastructure and Environmental Services</b> |   |           |            |                                      |   |
| <b>Paved Roads</b>                               |   |           |            |                                      |   |
| 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   |
| <b>Total Paved Roads</b>                         | <b>9,024,936</b>                                      |           |            |                                      | <b>9,024,936</b>                                      |
| <b>Caliche Roads</b>                             |   |           |            |                                      |   |
| 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   |

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**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal Year Ended September 30, 2013**

|  | Capital and<br>Infrastructure<br>Assets<br>At 9/30/12 | Additions        | Deductions     | Reclassifications<br>and Adjustments | Capital and<br>Infrastructure<br>Assets<br>At 9/30/13 |
|--|---|------------------|----------------|--------------------------------------|---|
| <b>Infrastructure and Environmental Services</b>       |   |                  |                |                                      |   |
| <b>Caliche Roads (continued)</b>                       |   |                  |                |                                      |   |
| 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   |
| <b>Total Caliche Roads</b>                             | <u>27,122,498</u>                                     |                  |                |                                      | <u>27,122,498</u>                                     |
| <b>Dirt Roads</b>                                      |   |                  |                |                                      |   |
| 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  |
| <b>Total Dirt Roads</b>                                | <u>984,819</u>  |                  |                |                                      | <u>984,819</u>  |
| <b>Dam</b>   |   |                  |                |                                      |   |
| Lake Casa Blanca Dam                                   | 3,883,825   | 4,500            |                |                                      | 3,888,325   |
| <b>Total Dams</b>                                      | <u>3,883,825</u>                                      | <u>4,500</u>     |                |                                      | <u>3,888,325</u>                                      |
| <b>Cattle Guards</b>                                   |   |                  |                |                                      |   |
| 31 County Roads  | 71,968  |                  |                |                                      | 71,968  |
| <b>Total Cattle Guards</b>                             | <u>71,968</u>   |                  |                |                                      | <u>71,968</u>   |
| <b>Culverts</b>  |   |                  |                |                                      |   |
| 34 County Roads  | 33,410  |                  |                |                                      | 33,410  |
| <b>Total Culverts</b>                                  | <u>33,410</u>   |                  |                |                                      | <u>33,410</u>   |
| <b>Total Infrastructure and Environmental Services</b> | <u>122,305,182</u>                                    | <u>3,458,471</u> | <u>846,604</u> | <u>(775,190)</u>                     | <u>124,141,858</u>                                    |
| <b>Total Governmental Funds Capital Assets</b>         | <u>273,086,222</u>                                    | <u>6,898,643</u> | <u>909,928</u> | <u>(775,190)</u>                     | <u>278,299,745</u>                                    |

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## STATISTICAL SECTION

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

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|---|--------------------|
| <b>Financial Trends</b>   | 270                |
| <i>These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.</i>  |                    |
| <b>Revenue Capacity</b>   | 275                |
| <i>These schedules contain information to help the reader assess the county's most significant local revenue source, the property tax.</i>  |                    |
| <b>Debt Capacity</b>  | 279                |
| <i>These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.</i>                    |                    |
| <b>Demographic and Economic Information</b>   | 284                |
| <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place.</i>   |                    |
| <b>Operating Information</b>  | 286                |
| <i>These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs.</i> |                    |

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

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

|   | 2004                 | 2005                 | 2006                 | 2007                  | 2008                  | 2009                  | 2010                  | 2011                  | 2012                  | 2013                  |
|---|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Governmental Activities</b>              |                      |                      |                      |                       |                       |                       |                       |                       |                       |                       |
| Net investment in capital assets            | \$ 29,799,643        | \$ 41,560,728        | \$ 38,299,037        | \$ 53,210,956         | \$ 58,808,268         | \$ 65,271,102         | \$ 74,261,362         | \$ 76,248,644         | \$ 92,248,111         | \$ 92,240,390         |
| Restricted                                  | 27,977,633           | 24,910,759           | 32,891,275           | 26,825,486            | 24,716,158            | 19,107,614            | 15,269,483            | 18,706,937            | 10,223,131            | 11,503,341            |
| Unrestricted                                | 15,490,884           | 19,121,997           | 20,950,298           | 22,088,632            | 24,234,470            | 25,871,767            | 23,576,356            | 21,882,025            | 23,344,457            | 30,880,955            |
| Total governmental activities net position  | <u>\$ 73,268,160</u> | <u>\$ 85,593,484</u> | <u>\$ 92,140,610</u> | <u>\$ 102,105,073</u> | <u>\$ 107,758,896</u> | <u>\$ 110,250,483</u> | <u>\$ 113,107,201</u> | <u>\$ 116,837,606</u> | <u>\$ 125,815,699</u> | <u>\$ 134,604,686</u> |
| <b>Business-type Activities</b>             |                      |                      |                      |                       |                       |                       |                       |                       |                       |                       |
| Net investment in capital assets            | \$ 342,154           | \$ 176,889           | \$ 3,618,583         | \$ 4,785,698          | \$ 5,139,928          | \$ 7,144,647          | \$ 7,463,878          | \$ 7,732,863          | \$ 7,825,613          | \$ 7,983,666          |
| Restricted                                  | -                    | 351,933              | 409,374              | 440,423               | 465,055               | 669,821               | 588,084               | 475,805               | 449,697               | 425,901               |
| Unrestricted                                | 37,949               | (36,414)             | (56,722)             | 99,743                | (545,597)             | (1,729,805)           | (2,157,197)           | (2,698,698)           | (3,089,405)           | (4,394,762)           |
| Total business-type activities net position | <u>\$ 380,103</u>    | <u>\$ 492,408</u>    | <u>\$ 3,971,215</u>  | <u>\$ 5,325,864</u>   | <u>\$ 5,059,386</u>   | <u>\$ 6,084,663</u>   | <u>\$ 5,884,765</u>   | <u>\$ 5,509,970</u>   | <u>\$ 5,185,905</u>   | <u>\$ 4,014,805</u>   |

Source: Webb County Financial Records

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

|   | 2004                   | 2005                   | 2006                   | 2007                   | 2008                   | 2009                   | 2010                   | 2011                   | 2012                   | 2013                   |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Expenses</b>   |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| <b>Governmental activities:</b>                           |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| General Government  | \$ 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          | \$ 21,325,783          |
| Public Safety   | 8,856,552              | 9,947,515              | 10,935,866             | 12,788,004             | 15,465,583             | 14,718,686             | 16,125,721             | 18,180,180             | 20,736,475             | 20,098,365             |
| Justice System  | 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             | 36,836,907             |
| Health and Human Services                                 | 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             | 21,659,229             |
| Infrastructure and Environmental                          | 6,467,860              | 6,411,532              | 6,585,998              | 7,490,018              | 7,977,061              | 7,939,826              | 7,579,992              | 8,329,933              | 7,751,926              | 8,931,515              |
| Correction and Rehabilitation                             | 12,347,364             | 13,232,571             | 13,601,562             | 15,350,489             | 15,662,656             | 17,550,908             | 17,278,819             | 17,644,960             | 18,728,009             | 16,513,892             |
| Community and Economic Development                        | 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              | 3,546,943              |
| Interest on long-term debt                                | 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              | 2,982,351              |
| <b>Total governmental activities expenses</b>             | <b>81,985,594</b>      | <b>90,311,994</b>      | <b>93,750,987</b>      | <b>100,305,077</b>     | <b>105,844,663</b>     | <b>110,889,595</b>     | <b>117,652,092</b>     | <b>119,655,837</b>     | <b>123,981,585</b>     | <b>131,894,985</b>     |
| <b>Business-type activities:</b>                          |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Webb County Water Utility                                 | 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              | 2,373,514              |
| Casa Blanca Golf Course                                   | -                      | -                      | -                      | -                      | -                      | 921,017                | 885,247                | 985,866                | 962,370                | 893,138                |
| <b>Total business-type activities expenses</b>            | <b>1,323,342</b>       | <b>1,393,392</b>       | <b>1,736,292</b>       | <b>1,955,990</b>       | <b>2,296,751</b>       | <b>3,182,623</b>       | <b>3,153,201</b>       | <b>3,275,683</b>       | <b>3,265,092</b>       | <b>3,266,652</b>       |
| <b>Total primary government expenses</b>                  | <b>\$ 83,308,936</b>   | <b>\$ 91,705,386</b>   | <b>\$ 95,487,279</b>   | <b>\$ 102,261,067</b>  | <b>\$ 108,141,414</b>  | <b>\$ 114,082,218</b>  | <b>\$ 120,805,293</b>  | <b>\$ 122,931,520</b>  | <b>\$ 127,246,677</b>  | <b>\$ 135,161,637</b>  |
| <b>Program Revenues</b>                                   |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| <b>Governmental activities:</b>                           |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| <b>Charges for services:</b>                              |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| General government  | \$ 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           | \$ 3,159,763           |
| Public Safety   | 752,440                | 483,137                | 3,134,551              | 1,207,317              | 3,855,435              | 2,050,776              | 4,717,582              | 3,998,400              | 561,805                | 608,523                |
| Justice System  | 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              | 12,044,412             |
| Health and Human Services                                 | -                      | -                      | 238,969                | 296,884                | 423,388                | 102,359                | 34,667                 | 3,874                  | 8,270                  | 11,336                 |
| Infrastructure and Environmental                          | 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              | 3,989,487              |
| Correction and Rehabilitation                             | 184,570                | 611,765                | 128,868                | 60,894                 | 25,795                 | 5,033                  | 127,230                | 27,428                 | 29,015                 | 31,750                 |
| Operation grants and contributions                        | 23,607,496             | 25,379,296             | 25,210,288             | 24,633,216             | 25,640,352             | 25,354,360             | 32,770,275             | 29,628,345             | 36,334,831             | 35,466,810             |
| Capital grants and contributions                          | 7,451,285              | 10,683,685             | 6,076,953              | 2,605,997              | 2,037,104              | 2,298,073              | 1,916,664              | 2,723,063              | 3,990,560              | 302,043                |
| <b>Total governmental activities program revenues</b>     | <b>42,016,734</b>      | <b>48,547,862</b>      | <b>45,770,004</b>      | <b>38,690,436</b>      | <b>42,081,434</b>      | <b>41,585,455</b>      | <b>50,061,025</b>      | <b>47,541,040</b>      | <b>53,279,447</b>      | <b>55,614,124</b>      |
| <b>Business-type activities:</b>                          |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| <b>Charges for services:</b>                              |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Webb County Water Utility                                 | 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              | 1,547,743              |
| Casa Blanca Golf Course                                   | -                      | -                      | -                      | -                      | -                      | 685,272                | 651,090                | 644,864                | 627,038                | 410,276                |
| <b>Total business-type activities program revenues</b>    | <b>1,333,923</b>       | <b>1,363,536</b>       | <b>1,346,221</b>       | <b>1,399,393</b>       | <b>1,498,471</b>       | <b>2,434,771</b>       | <b>2,487,073</b>       | <b>2,398,521</b>       | <b>2,465,498</b>       | <b>1,958,019</b>       |
| <b>Total primary government program revenues</b>          | <b>\$ 43,350,657</b>   | <b>\$ 49,911,398</b>   | <b>\$ 47,116,225</b>   | <b>\$ 40,089,829</b>   | <b>\$ 43,579,905</b>   | <b>\$ 44,020,226</b>   | <b>\$ 52,548,098</b>   | <b>\$ 49,939,561</b>   | <b>\$ 55,744,945</b>   | <b>\$ 57,572,143</b>   |
| <b>Net (expense)/revenue</b>                              | <b>\$ (39,968,860)</b> | <b>\$ (41,764,132)</b> | <b>\$ (47,980,983)</b> | <b>\$ (61,614,641)</b> | <b>\$ (63,763,229)</b> | <b>\$ (69,314,140)</b> | <b>\$ (67,591,067)</b> | <b>\$ (72,114,797)</b> | <b>\$ (70,702,139)</b> | <b>\$ (76,280,861)</b> |
| Governmental activities                                   | \$ (39,968,860)        | \$ (41,764,132)        | \$ (47,980,983)        | \$ (61,614,641)        | \$ (63,763,229)        | \$ (69,314,140)        | \$ (67,591,067)        | \$ (72,114,797)        | \$ (70,702,139)        | \$ (76,280,861)        |
| Business-type activities                                  | 10,581                 | (29,856)               | (390,071)              | (11,011)               | (798,280)              | (747,852)              | (666,128)              | (677,162)              | (799,594)              | (1,308,633)            |
| <b>Total primary government net expense</b>               | <b>\$ (39,958,279)</b> | <b>\$ (41,793,988)</b> | <b>\$ (48,371,054)</b> | <b>\$ (61,625,652)</b> | <b>\$ (64,561,509)</b> | <b>\$ (70,061,992)</b> | <b>\$ (68,257,195)</b> | <b>\$ (72,991,959)</b> | <b>\$ (71,501,732)</b> | <b>\$ (77,589,494)</b> |
| <b>General Revenues and Other Changes in Net Position</b> |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| <b>Governmental activities:</b>                           |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| <b>Taxes</b>  |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Property taxes, levied for general purposes               | \$ 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          | \$ 57,732,293          |
| Property taxes, levied for debt service                   | 6,726,196              | 5,946,478              | 6,294,045              | 7,017,997              | 6,788,531              | 7,846,116              | 7,637,109              | 6,981,922              | 5,741,236              | 6,488,269              |
| Hotel/Motel occupancy tax                                 | 403,075                | 394,955                | 500,761                | 480,210                | 469,252                | 388,876                | 414,277                | 616,619                | 592,473                | 602,264                |
| Sales and miscellaneous tax                               | 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             | 17,916,176             |
| Unrestricted investment earnings                          | 728,513                | 1,466,724              | 2,469,470              | 3,455,986              | 2,117,842              | 499,529                | 235,330                | 348,911                | 205,678                | 188,383                |
| Miscellaneous   | 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              | 1,874,035              |
| Special Item-Gain (loss) on sale of capital asset         | -                      | -                      | -                      | -                      | (220,149)              | -                      | -                      | -                      | -                      | 2,834,000              |
| Transfers   | (7,044)                | (80,000)               | (166,414)              | (282,260)              | (489,743)              | (2,331,794)            | (474,950)              | (491,550)              | (475,000)              | (475,000)              |
| <b>Total governmental activities</b>                      | <b>48,600,126</b>      | <b>53,093,245</b>      | <b>58,652,033</b>      | <b>71,754,857</b>      | <b>69,341,195</b>      | <b>70,241,739</b>      | <b>70,384,056</b>      | <b>75,847,051</b>      | <b>79,822,060</b>      | <b>87,160,420</b>      |
| <b>Business-type activities:</b>                          |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Unrestricted investment earnings                          | 26,422                 | 59,509                 | 58,978                 | 47,478                 | 54,618                 | 11,165                 | 1,281                  | 816                    | 528                    | 433                    |
| Miscellaneous   | -                      | -                      | -                      | -                      | 7,440                  | -                      | -                      | -                      | -                      | -                      |
| Transfers   | -                      | 80,000                 | 166,414                | 282,260                | 489,743                | 2,331,794              | 474,950                | 491,550                | 475,000                | 475,000                |
| <b>Total business-type activities</b>                     | <b>26,422</b>          | <b>139,509</b>         | <b>225,392</b>         | <b>329,738</b>         | <b>531,801</b>         | <b>2,342,959</b>       | <b>476,231</b>         | <b>492,366</b>         | <b>475,528</b>         | <b>475,433</b>         |
| <b>Total primary government</b>                           | <b>\$ 48,626,548</b>   | <b>\$ 53,232,754</b>   | <b>\$ 58,877,425</b>   | <b>\$ 72,084,595</b>   | <b>\$ 69,872,996</b>   | <b>\$ 72,584,698</b>   | <b>\$ 70,860,287</b>   | <b>\$ 76,339,417</b>   | <b>\$ 80,297,588</b>   | <b>\$ 87,635,853</b>   |
| <b>Change in Net Position</b>                             | <b>\$ 8,631,266</b>    | <b>\$ 11,328,113</b>   | <b>\$ 10,671,050</b>   | <b>\$ 10,140,216</b>   | <b>\$ 5,577,966</b>    | <b>\$ 927,599</b>      | <b>\$ 2,792,989</b>    | <b>\$ 3,732,254</b>    | <b>\$ 9,119,922</b>    | <b>\$ 10,879,559</b>   |
| Governmental activities                                   | \$ 8,631,266           | \$ 11,328,113          | \$ 10,671,050          | \$ 10,140,216          | \$ 5,577,966           | \$ 927,599             | \$ 2,792,989           | \$ 3,732,254           | \$ 9,119,922           | \$ 10,879,559          |
| Business-type activities                                  | 37,003                 | 109,653                | (164,679)              | 318,727                | (266,479)              | 1,595,107              | (189,897)              | (384,796)              | (324,068)              | (633,200)              |
| <b>Total primary government</b>                           | <b>\$ 8,668,269</b>    | <b>\$ 11,438,766</b>   | <b>\$ 10,506,371</b>   | <b>\$ 10,458,943</b>   | <b>\$ 5,311,487</b>    | <b>\$ 2,522,706</b>    | <b>\$ 2,603,092</b>    | <b>\$ 3,347,458</b>    | <b>\$ 8,795,856</b>    | <b>\$ 10,046,359</b>   |

Source: Webb County Financial Records

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

|   | 2004                 | 2005                 | 2006                 | 2007                 | 2008                 | 2009                 | 2010                 | 2011                 | 2012                 | 2013                 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Property taxes, levied for general purposes | \$ 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        | \$ 57,732,293        |
| Property taxes, levied for debt service     | 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            | 6,488,269            |
| Hotel Motel occupancy tax                   | 403,075              | 394,955              | 500,761              | 480,210              | 469,252              | 388,876              | 414,277              | 616,619              | 592,473              | 602,264              |
| Sales and miscellaneous tax                 | 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           | 17,916,176           |
| <b>Total Taxes</b>                          | <b>\$ 46,375,385</b> | <b>\$ 50,241,558</b> | <b>\$ 54,630,034</b> | <b>\$ 64,781,289</b> | <b>\$ 65,601,863</b> | <b>\$ 70,001,147</b> | <b>\$ 68,956,184</b> | <b>\$ 73,011,037</b> | <b>\$ 77,666,550</b> | <b>\$ 82,739,002</b> |

Source: Webb County Financial Records

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

|   | 2004                 | 2005                 | 2006                 | 2007                 | 2008                 | 2009                 | 2010                 | 2011                 | 2012                 | 2013                 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>General Fund</b>                       |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Reserved                                  | \$ 145,103           | \$ 893,492           | \$ 200,271           | \$ 188,155           | \$ 183,688           | \$ 211,656           |                      |                      |                      |                      |
| Unreserved                                | 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           | \$ 281,563           |
| Restricted                                |                      |                      |                      |                      |                      |                      | -                    | 8,692                | 8,692                | 3,091,555            |
| Committed                                 |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Assigned                                  |                      |                      |                      |                      |                      |                      | 1,384,216            | 3,457,339            | 1,900,198            | 1,127,677            |
| Unassigned                                |                      |                      |                      |                      |                      |                      | 10,836,836           | 9,187,125            | 11,465,393           | 13,022,451           |
| <b>Total general fund</b>                 | <b>\$ 8,804,074</b>  | <b>\$ 10,102,516</b> | <b>\$ 11,931,861</b> | <b>\$ 12,125,558</b> | <b>\$ 12,610,747</b> | <b>\$ 13,031,062</b> | <b>\$ 12,838,073</b> | <b>\$ 12,911,557</b> | <b>\$ 13,750,865</b> | <b>\$ 17,523,246</b> |
| <b>All other governmental funds</b>       |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Reserved                                  | \$ 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                        | 25,031               | 278,833              | 358,038              | 218,279              | (459,215)            | 129,166              |                      |                      |                      |                      |
| Capital projects funds                    | 2,327,741            | (3,333,227)          | 6,311,934            | (6,370,556)          | (2,602,587)          | (3,763,539)          |                      |                      |                      |                      |
| Other purposes                            |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| NonSpendable                              |                      |                      |                      |                      |                      |                      | \$ 15,261            | \$ 26,758            | \$ 17,456            | \$ -                 |
| Restricted                                |                      |                      |                      |                      |                      |                      | 13,687,636           | 17,074,832           | 12,936,042           | 29,876,044           |
| Committed                                 |                      |                      |                      |                      |                      |                      | 1,551,325            | 1,596,655            | 1,382,174            | 1,727,447            |
| Assigned                                  |                      |                      |                      |                      |                      |                      | -                    | -                    | -                    | 27,950               |
| Unassigned                                |                      |                      |                      |                      |                      |                      | -                    | -                    | -                    | (61,310)             |
| <b>Total all other governmental funds</b> | <b>\$ 27,992,635</b> | <b>\$ 24,073,944</b> | <b>\$ 32,413,132</b> | <b>\$ 26,474,812</b> | <b>\$ 24,117,797</b> | <b>\$ 19,107,614</b> | <b>\$ 15,254,222</b> | <b>\$ 18,698,245</b> | <b>\$ 14,335,672</b> | <b>\$ 31,570,131</b> |

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)

|   | 2004                | 2005                 | 2006                 | 2007                 | 2008                 | 2009                 | 2010                 | 2011                 | 2012                 | 2013                 |
|---|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Revenues</b>   |                     |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Property Taxes  | \$35,593,818        | \$ 38,680,452        | \$ 42,602,079        | \$ 50,892,084        | \$ 51,554,513        | \$ 56,535,152        | \$ 56,579,719        | \$ 56,988,838        | \$ 59,617,806        | \$ 63,691,697        |
| Sales and miscellaneous taxes                             | 10,374,807          | 11,370,735           | 12,963,695           | 13,634,036           | 13,663,785           | 12,503,752           | 12,376,533           | 15,574,720           | 17,862,156           | 18,495,154           |
| Fees and fines  | 2,907,711           | 2,588,700            | 4,716,143            | 3,111,677            | 5,940,378            | 3,848,766            | 5,988,540            | 5,749,751            | 2,804,166            | 2,807,158            |
| Intergovernmental   | 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           | 31,317,047           |
| Charges for services                                      | 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            | 8,844,727            |
| Investments earnings                                      | 689,360             | 1,377,169            | 2,259,388            | 3,210,672            | 1,931,921            | 443,239              | 192,728              | 307,357              | 175,903              | 166,541              |
| Miscellaneous   | 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            | 1,173,010            |
| Grant matching  | 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            | 3,545,511            |
| <b>Total revenues</b>                                     | <b>89,879,321</b>   | <b>98,199,472</b>    | <b>103,110,886</b>   | <b>110,000,898</b>   | <b>111,279,791</b>   | <b>111,922,579</b>   | <b>119,135,397</b>   | <b>121,691,733</b>   | <b>131,463,786</b>   | <b>130,040,845</b>   |
| <b>Expenditures</b>                                       |                     |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| General government  | 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           | 19,535,368           |
| Public safety   | 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           | 18,591,416           |
| Justice system  | 18,396,904          | 18,580,003           | 20,058,672           | 21,836,485           | 23,770,069           | 25,544,922           | 25,956,577           | 26,594,005           | 27,872,233           | 29,948,628           |
| Health and human services                                 | 15,293,205          | 16,531,983           | 16,626,241           | 16,928,102           | 17,184,955           | 18,674,561           | 21,066,011           | 18,620,193           | 18,693,717           | 21,049,604           |
| Infrastructure and environmental services                 | 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            | 6,834,335            |
| Correction and rehabilitation                             | 12,078,871          | 12,469,715           | 13,289,776           | 15,070,883           | 15,571,285           | 15,920,904           | 16,514,996           | 16,653,857           | 17,743,611           | 15,816,101           |
| Community and economic development                        | 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            | 3,278,995            |
| Debt service:   |                     |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Principal   | 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            | 4,642,990            |
| Interest and other charges                                | 3,443,740           | 3,110,590            | 3,301,728            | 3,461,165            | 2,913,361            | 3,010,416            | 2,824,413            | 2,634,158            | 2,655,815            | 2,249,843            |
| Payment to escrow agent                                   | -                   | 202,066              | -                    | -                    | 436,629              | -                    | -                    | -                    | -                    | -                    |
| Bond issuance costs                                       | -                   | -                    | -                    | 30,000               | 192,447              | -                    | -                    | 394,976              | -                    | 452,344              |
| Capital outlay  | 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           | 6,898,642            |
| <b>Total expenditures</b>                                 | <b>\$80,898,795</b> | <b>\$ 85,344,357</b> | <b>\$ 91,795,008</b> | <b>\$ 99,252,599</b> | <b>\$106,588,250</b> | <b>\$109,283,644</b> | <b>\$113,978,087</b> | <b>\$113,600,620</b> | <b>\$118,565,387</b> | <b>\$129,298,266</b> |
| Excess (deficiency) of revenues over (under) expenditures | 8,980,526           | 12,855,115           | 11,315,878           | 10,748,299           | 4,691,541            | 2,638,935            | 5,157,310            | 8,091,113            | 12,898,399           | 742,579              |
| <b>Other Financing Sources (Uses)</b>                     |                     |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Transfer in   | 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            | 3,560,807            |
| Transfer out  | (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)          | (4,154,807)          |
| Bonds issued:   |                     |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Refunding bonds issued                                    | -                   | 12,716,562           | -                    | -                    | 18,665,000           | -                    | -                    | 18,398,000           | -                    | 8,828,700            |
| Long-term debt issued                                     | 10,588,000          | -                    | 11,684,974           | 1,680,000            | 1,125,000            | -                    | -                    | 6,406,714            | -                    | 16,888,766           |
| Premium on bonds issued                                   | 65,259              | 776,633              | -                    | -                    | -                    | -                    | -                    | 1,649,513            | -                    | 1,085,201            |
| Discount on bonds issued                                  | -                   | -                    | (61,863)             | -                    | -                    | -                    | -                    | -                    | -                    | (153,130)            |
| Payments to refunded bond escrow agent                    | -                   | (13,240,188)         | -                    | -                    | (15,011,513)         | -                    | -                    | (19,454,380)         | -                    | (9,248,674)          |
| Capital leases  | -                   | -                    | 37,790               | -                    | -                    | -                    | 329,067              | -                    | -                    | 1,606,029            |
| Proceeds of capital leases                                | -                   | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Sale of capital assets                                    | 83,129              | 57,355               | 9,489                | 6,620                | 8,920                | 220                  | 5,420                | 17,465               | 4,900                | 97,360               |
| <b>Total other financing sources and uses</b>             | <b>11,526,389</b>   | <b>797,973</b>       | <b>11,703,976</b>    | <b>1,529,359</b>     | <b>5,601,385</b>     | <b>(262,710)</b>     | <b>859,537</b>       | <b>6,440,609</b>     | <b>(1,470,101)</b>   | <b>18,510,252</b>    |
| <b>Special Items:</b>                                     |                     |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Process from sale of land                                 | -                   | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | 3,084,000            |
| <b>Net change in fund balance</b>                         | <b>\$20,506,915</b> | <b>\$ 13,653,088</b> | <b>\$ 23,019,854</b> | <b>\$ 12,277,658</b> | <b>\$ 10,292,926</b> | <b>\$ 2,376,225</b>  | <b>\$ 6,016,847</b>  | <b>\$ 14,531,722</b> | <b>\$ 11,428,298</b> | <b>\$ 22,336,831</b> |
| Debt service as a percentage of noncapital                | 10.8%               | 9.5%                 | 8.8%                 | 9.3%                 | 7.9%                 | 7.7%                 | 7.5%                 | 6.7%                 | 6.6%                 | 5.6%                 |

Source: Webb County Financial Records

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

| <u>Fiscal<br/>Years</u> | <u>Real<br/>Property</u> | <u>Personal<br/>Property</u> | <u>Less<br/>Exemptions (a)</u> | <u>Total<br/>Taxable<br/>Assessed Value</u> | <u>Total<br/>Direct<br/>Tax Rate</u> |
|-------------------------|--------------------------|------------------------------|--------------------------------|---|--------------------------------------|
| 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                             |
| 2013                    | 15,403,771               | 2,063,375                    | 2,194,824                      | 15,272,322                                  | 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 \***

| <b>Name</b>                            | <b>2004</b>     | <b>2005</b>     | <b>2006</b>     | <b>2007</b>     | <b>2008</b>     | <b>2009</b>     | <b>2010</b>     | <b>2011</b>     | <b>2012</b>     | <b>2013</b>     |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>County Direct Rates</b>             |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| General Fund                           | 0.367934        | 0.363886        | 0.366386        | 0.355921        | 0.355921        | 0.354589        | 0.354589        | 0.359964        | 0.366906        | 0.364406        |
| Road and Bridge - Special Revenue Fund | 0.001174        | 0.005942        | 0.005942        | 0.005593        | 0.008079        | 0.008079        | 0.008101        | 0.008327        | 0.012467        | 0.012467        |
| Debt Service Fund                      | 0.088815        | 0.068095        | 0.065595        | 0.058541        | 0.056055        | 0.057387        | 0.057385        | 0.051764        | 0.040682        | 0.043182        |
| <b>Total Direct Rate</b>               | <b>0.457923</b> | <b>0.437923</b> | <b>0.437923</b> | <b>0.420055</b> |
| <b>Other Special District Rates</b>    |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Laredo Community College               | 0.23600         | 0.23600         | 0.23371         | 0.23050         | 0.22220         | 0.22110         | 0.22720         | 0.23812         | 0.25854         | 0.25776         |
| Webb County Drainage Dist.#1           | 0.10940         | 0.10800         | 0.10600         | 0.09197         | 0.07867         | 0.06625         | 0.06411         | 0.06417         | 0.06417         | 0.06417         |
| <b>School Districts Rates</b>          |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Laredo I.S.D.                          | 1.50271         | 1.47411         | 1.55411         | 1.49551         | 1.27400         | 1.27400         | 1.27400         | 1.27400         | 1.27400         | 1.27400         |
| Mirando I.S.D.                         | 1.50000         | 1.50000         | 0.00000         | 0.00000         | 0.00000         | 0.00000         | 0.00000         | 0.00000         | 0.00000**       | 0.00000         |
| United I.S.D.                          | 1.47687         | 1.52687         | 1.60687         | 1.47436         | 1.18487         | 1.18487         | 1.19486         | 1.19486         | 1.19486         | 1.19486         |
| Webb Consolidated I.S.D.               | 1.20000         | 1.02647         | 1.20738         | 1.09190         | 0.84777         | 0.85427         | 0.84753         | 0.84630         | 0.85190         | 0.86784         |
| <b>Cities and Towns Rates</b>          |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| 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                         | 0.64176         | 0.63700         | 0.63700         | 0.63700         | 0.63700         | 0.63700         | 0.63700         | 0.63700         | 0.63700         | 0.63700         |
| City of Rio Bravo                      | 0.50000         | 0.50000         | 0.50000         | 0.50000         | 0.50000         | 0.50000         | 0.50000         | 0.50000         | 0.50000         | 0.50000         |

**Tax Levies**

| <b>Name</b>                  | <b>2004</b> | <b>2005</b> | <b>2006</b> | <b>2007</b> | <b>2008</b> | <b>2009</b> | <b>2010</b> | <b>2011</b> | <b>2012</b> | <b>2013</b> |
|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Webb County                  | 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  | 63,960,211  |
| Laredo Community College     | 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  | 27,592,527  |
| Webb County Drainage Dist.#1 | 79,812      | 88,819      | 132,457     | 160,751     | 190,827     | 213,898     | 223,986     | 229,258     | 209,102     | 174,698     |
| <b>School Districts</b>      |             |             |             |             |             |             |             |             |             |             |
| Laredo I.S.D.                | 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  | 27,193,890  |
| Mirando I.S.D.               | 1,108,648   | 1,070,071   | -           | -           | -           | -           | -           | -           | -           | -           |
| United I.S.D.                | 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 | 138,858,408 |
| Webb Consolidated I.S.D.     | 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  | 7,389,106   |
| <b>Cities and Towns</b>      |             |             |             |             |             |             |             |             |             |             |
| City of El Cenizo            | 91,308      | 98,059      | 105,939     | 123,817     | 130,923     | 157,672     | 167,357     | 159,841     | 158,404     | 154,077     |
| City of Laredo               | 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  | 67,725,329  |
| City of Rio Bravo            | 187,031     | 220,653     | 235,085     | 278,749     | 287,185     | 333,983     | 326,317     | 319,692     | 318,062     | 313,412     |

\*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, 2013  
(amounts expressed in thousands)

| Taxpayer                         | 2013                       |      |  | 2004                   |      |  |
|----------------------------------|----------------------------|------|--|------------------------|------|--|
|                                  | Taxable Assessed Value (1) | Rank | Percentage of Total Taxable Assessed Value | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value |
| Lewis Petroleum Properties Ir \$ | 607,023                    | 1    | 3.97 %                                     | \$ 86,639              | 6    | 1.13 %                                     |
| SM Energy Company                | 521,363                    | 2    | 3.41                                       |                        |      |  |
| Rosetta Resources                | 481,441                    | 3    | 3.15                                       |                        |      |  |
| Conoco Phillips Company          | 277,520                    | 4    | 1.82                                       | 510,515                | 1    | 6.67                                       |
| Anadarko E&P Company             | 260,276                    | 5    | 1.70                                       |                        |      |  |
| Chesapeake Operating Inc.        | 228,781                    | 6    | 1.50                                       |                        |      |  |
| AEP Electric Transmission        | 213,439                    | 7    | 1.40                                       |                        |      |  |
| Gates Mineral Company LTD        | 192,378                    | 8    | 1.26                                       |                        |      |  |
| Regency Gas Servies LLC          | 116,385                    | 9    | 0.76                                       |                        |      |  |
| Laredo Texas Hospital            | 104,484                    | 10   | 0.68                                       | 98,859                 | 3    | 1.29                                       |
| EOG Resources                    |                            |      |  | 118,055                | 2    | 1.54                                       |
| Calpine Natural Gas Co.          |                            |      |  | 88,972                 | 4    | 1.16                                       |
| AEP Texas Central Co.            |                            |      |  | 88,431                 | 5    | 1.15                                       |
| Houston Exploration Co.          |                            |      |  | 68,876                 | 9    | 0.90                                       |
| Chevron Texaco                   |                            |      |  | 82,262                 | 7    | 0.90                                       |
| Killam Oil Ltd.                  |                            |      |  | 75,531                 | 8    | 0.99                                       |
| Bruni Mineral Trust #2           |                            |      |  | 50,904                 | 10   | 0.66                                       |
| <b>Total</b>                     | <b>\$ 3,003,092</b>        |      | <b>19.65 %</b>                             | <b>\$ 1,269,043</b>    |      | <b>16.39 %</b>                             |

(1) Webb County Appraisal District.

**WEBB COUNTY, TEXAS**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

| Fiscal Year<br>Ended<br>September 30 | Taxes Levied<br>for the<br>Fiscal Year | Total Adjusted<br>Levy (A) | Collected within the<br>Fiscal Year of the Levy |                                | Collections<br>in Subsequent<br>Years | Total Collections to Date |                                |
|--------------------------------------|--|----------------------------|---|--------------------------------|---------------------------------------|---------------------------|--------------------------------|
|                                      |  |                            | Amount  | Percentage of<br>Original Levy |                                       | Amount (B)                | Percentage of<br>Adjusted Levy |
| 2004                                 | 34,939,359                             | 34,939,359                 | 33,245,779                                      | 95.15%                         | 1,427,875                             | \$ 34,673,654             | 99.24%                         |
| 2005                                 | 38,180,095                             | 38,180,095                 | 36,193,057                                      | 94.80%                         | 1,702,994                             | \$ 37,896,051             | 99.26%                         |
| 2006                                 | 42,345,265                             | 42,345,265                 | 40,335,639                                      | 95.25%                         | 1,764,307                             | \$ 42,099,946             | 99.42%                         |
| 2007                                 | 50,333,188                             | 50,333,188                 | 48,364,378                                      | 96.09%                         | 1,706,461                             | \$ 50,070,839             | 99.48%                         |
| 2008                                 | 51,718,832                             | 51,718,832                 | 48,960,055                                      | 94.67%                         | 2,467,846                             | \$ 51,427,901             | 99.44%                         |
| 2009                                 | 57,250,265                             | 57,250,265                 | 53,829,768                                      | 94.03%                         | 3,066,340                             | \$ 56,896,108             | 99.38%                         |
| 2010                                 | 56,835,964                             | 56,835,964                 | 53,287,216                                      | 93.76%                         | 3,129,610                             | \$ 56,416,826             | 99.26%                         |
| 2011                                 | 57,665,352                             | 57,665,352                 | 54,749,220                                      | 94.94%                         | 2,394,746                             | \$ 57,143,966             | 99.10%                         |
| 2012                                 | 59,746,052                             | 59,746,052                 | 57,262,395                                      | 95.84%                         | 1,710,819                             | \$ 58,973,214             | 98.71%                         |
| 2013                                 | 63,913,519                             | 63,913,519                 | 61,765,988                                      | 96.64%                         | -                                     | \$ 61,765,988             | 96.64%                         |

(A) Webb County Tax Office; based on 100% valuation.  
A collection rate between 92% to 97% is anticipated in the current year with  
the 8% to 3% anticipated in subsequent years.

(B) Includes current tax collections, delinquent taxes collected.

WEEB COUNTY, TEXAS  
Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years

| Fiscal Year | Governmental Activities  |           |                |                 | Business-Type Activities |                          |                |         | Total Primary Government | Percentage of Personal Income <sup>1</sup> | Per Capita <sup>1</sup> |
|-------------|--------------------------|-----------|----------------|-----------------|--------------------------|--------------------------|----------------|---------|--------------------------|--|-------------------------|
|             | General Obligation Bonds | Tax Notes | Capital Leases | Revolving Loans | Water & Sewer Bonds      | General Obligation Bonds | Capital Leases |         |                          |  |                         |
| 2004        | 67,162,154               | -         | 1,044,150      | 843,520         | 3,620,000                | 2,639,703                | -              | -       | 75,309,527               | 1.94%                                      | 340                     |
| 2005        | 64,554,653               | -         | 679,620        | 570,281         | 3,580,000                | 2,577,119                | -              | -       | 71,961,673               | 1.70%                                      | 314                     |
| 2006        | 73,035,222               | -         | 403,634        | 426,157         | 3,520,000                | 3,212,766                | -              | -       | 80,597,779               | 1.69%                                      | 340                     |
| 2007        | 69,194,068               | 1,680,000 | 320,591        | 275,754         | 3,430,000                | 3,089,017                | -              | -       | 77,989,430               | 1.57%                                      | 319                     |
| 2008        | 70,910,741               | 2,385,000 | 239,323        | 120,106         | 3,320,000                | 3,597,141                | -              | -       | 80,572,311               | 1.50%                                      | 302                     |
| 2009        | 65,747,336               | 1,920,000 | 187,569        | -               | 3,165,000                | 4,298,801                | 467,506        | 467,506 | 75,786,212               | 1.35%                                      | 302                     |
| 2010        | 61,385,166               | 1,435,000 | 412,134        | -               | 2,990,000                | 3,896,972                | 363,526        | 363,526 | 70,482,798               | 1.18%                                      | 274                     |
| 2011        | 64,548,926               | 920,000   | 304,027        | -               | 2,800,000                | 3,954,781                | 254,531        | 254,531 | 72,782,265               | 1.11%                                      | 276                     |
| 2012        | 61,002,232               | 390,000   | 190,415        | -               | 2,595,000                | 3,665,321                | 140,278        | 140,278 | 67,983,246               | 1.00%                                      | 251                     |
| 2013        | 76,114,020               | 195,000   | 1,583,681      | -               | 2,380,000                | 4,491,601                | 20,515         | 20,515  | 84,784,817               | N/A  | 306                     |

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

<sup>1</sup> See the schedule of Demographic and Economic Statistics for personal income and population data.

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

| Fiscal Year | Governmental Activities:   |                               |                         |       | Tax Notes | Less: Amounts Available in Debt Service Fund | Total  | Percentage of Estimated                       |               | Percentage of Personal Income | Per Capita <sup>2</sup> |
|-------------|----------------------------|-------------------------------|-------------------------|-------|-----------|--|--------|---|---------------|-------------------------------|-------------------------|
|             | Certificates of Obligation | Limited Tax Improvement Bonds | Limited Refunding Bonds |       |           |  |        | Actual Taxable Value <sup>1</sup> of Property | Income        |                               |                         |
| 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 | 1,680     | 1,159  | 69,715 | 0.58%   | 1.41%         | 284.83                        |                         |
| 2008        | 31,522                     | 7,155                         | 32,210                  | 2,408 | 2,408     | 700  | 72,596 | 0.59%   | 1.35%         | 290.22                        |                         |
| 2009        | 29,456                     | 6,680                         | 29,594                  | 1,936 | 1,936     | 986  | 66,680 | 0.49%   | 1.19%         | 265.56                        |                         |
| 2010        | 27,828                     | 6,190                         | 27,356                  | 1,445 | 1,445     | 1,868  | 60,962 | 0.45%   | 1.02%         | 236.62                        |                         |
| 2011        | 21,346                     | -                             | 43,197                  | 926   | 926       | 3,045  | 62,424 | 0.45%   | 0.96%         | 236.47                        |                         |
| 2012        | 20,478                     | -                             | 40,521                  | 393   | 393       | 2,219  | 59,173 | 0.42%   | 0.87%         | 218.85                        |                         |
| 2013        | 28,112                     | -                             | 48,002                  | 195   | 195       | 2,135  | 74,174 | 0.49%   | Not Available | 268.11                        |                         |

| Fiscal Year | Business-type Activities:  |       |                         |   | Less: Amounts Available in Debt Service Fund | Total | Percentage of Estimated                       |               | Percentage of Personal Income | Per Capita <sup>2</sup> |
|-------------|----------------------------|-------|-------------------------|---|--|-------|---|---------------|-------------------------------|-------------------------|
|             | Certificates of Obligation | Loans | Limited Refunding Bonds |   |  |       | Actual Taxable Value <sup>1</sup> of Property | Income        |                               |                         |
| 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%   | 0.10%         | 23.98                         |                         |
| 2012        | 1,705                      | 2,595 | 1,960                   | - | 425  | 5,835 | 0.04%   | 0.09%         | 21.58                         |                         |
| 2013        | 2,334                      | 2,380 | 2,092                   | - | 426  | 6,380 | 0.04%   | Not Available | 23.06                         |                         |

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

<sup>1</sup> See the schedule of Assessed Value and Estimated Actual Value of Taxable Property.

<sup>2</sup> 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, 2013  
(amounts expressed in thousands )

| <u>Governmental Subdivision</u>                   | <u>Net As Of</u> | <u>Amount</u>     | <u>Applicable<br/>to County</u> | <u>Debt<br/>Amount</u> |
|---|------------------|-------------------|---------------------------------|------------------------|
| <b>Direct:</b>                                    |                  |                   |                                 |                        |
| Webb County                                       | 30-Sep-13        | \$ 77,893         | 100%                            | \$ 77,893              |
| <b>Total Direct</b>                               |                  | <u>77,893</u>     |                                 | <u>77,893</u>          |
| <b>Overlapping:</b>                               |                  |                   |                                 |                        |
| <b>Special Districts</b>                          |                  |                   |                                 |                        |
| Laredo Community College                          | 31-Aug-13        | 232,171           | 100%                            | 232,171                |
| <b>Total Special Districts</b>                    |                  | <u>232,171</u>    |                                 | <u>232,171</u>         |
| <b>City</b>                                       |                  |                   |                                 |                        |
| City of Laredo                                    | 30-Sep-13        | 182,702           | 100%                            | 182,702                |
| City of Rio Bravo                                 | 30-Sep-13        | -                 | 100%                            | -                      |
| City of El Ceinizo                                | 30-Sep-13        | -                 |                                 | -                      |
| <b>Total City</b>                                 |                  | <u>182,702</u>    |                                 | <u>182,702</u>         |
| <b>School Districts</b>                           |                  |                   |                                 |                        |
| Laredo I.S.D.                                     | 31-Aug-13        | 174,169           | 100%                            | 174,169                |
| Mirando City I.S.D.                               | 31-Aug-13        | -                 | 100%                            | -                      |
| United I.S.D.                                     | 31-Aug-13        | 246,313           | 100%                            | 246,313                |
| Webb Consolidated I.S.D.                          | 31-Aug-13        | 2,733             | 100%                            | 2,733                  |
| <b>Total School Districts</b>                     |                  | <u>423,215</u>    |                                 | <u>423,215</u>         |
| <b>Total Overlapping</b>                          |                  | <u>838,088</u>    |                                 | <u>838,088</u>         |
| <b>Total Direct and Indirect Overlapping Debt</b> |                  | <u>\$ 915,981</u> |                                 | <u>\$ 915,981</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

|   |      | 2004                | 2005                | 2006                | 2007                | 2008                | 2009                | 2010                | 2011                | 2012                | 2013                |
|---|------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Debt limit  | 0.25 | \$ 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        | \$ 3,850,943        |
| Total net applicable to limit   |      | 67,067              | 64,081              | 72,245              | 69,715              | 72,596              | 66,680              | 60,952              | 62,424              | 59,173              | 74,174              |
| Legal debt margin   |      | <u>\$ 1,885,222</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> | <u>\$ 3,776,769</u> |
| Total net debt applicable to the limit<br>as a percentage of debt limit   |      | 3.44%               | 2.90%               | 2.95%               | 2.27%               | 2.32%               | 1.92%               | 1.76%               | 1.76%               | 1.62%               | 1.93%               |
| Assessed Valuation of All Taxable Property                                |      |                     |                     |                     |                     |                     | \$ 15,272,322       |                     |                     |                     |                     |
| Assessed Valuation of Real Property                                       |      |                     |                     |                     |                     |                     | 15,403,771          |                     |                     |                     |                     |
| Debt Limit, 25% of Real Property Assessed Valuation                       |      |                     |                     |                     |                     |                     | 3,850,943           |                     |                     |                     |                     |
| Amount of Debt Applicable to Constitutional Debt Limit:                   |      |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Total Bonded Debt Applicable  |      |                     |                     |                     |                     | 76,309              |                     |                     |                     |                     |                     |
| Less Debt Service Fund Balance  |      |                     |                     |                     |                     | (2,135)             | 74,174              |                     |                     |                     |                     |
| Legal Debt Margin, Under Article 3, Section 52, of the Texas Constitution |      |                     |                     |                     |                     |                     | \$ 3,776,769        |                     |                     |                     |                     |

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 |          |
| 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     |
| 2013        | 1,548                                 | 1,727                        | (179)                 | 412            | 265      | (0.26)   |

(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

| <b>Fiscal Year</b> | <b>Population(1)</b> | <b>Personal Income<br/>(amount expressed<br/>in thousands)</b> | <b>Per Capita<br/>Personal<br/>income (2)</b> | <b>Median<br/>Age(1)</b> | <b>School<br/>Enrollment(3)</b> | <b>Unemployment<br/>Rate(2)</b> |
|--------------------|----------------------|--|---|--------------------------|---------------------------------|---------------------------------|
| 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              | 6,529,812  | 24,736  | 27.5                     | 66,093                          | 8.1                             |
| 2012               | 270,381              | 6,769,544  | 25,037  | 27.6                     | 67,988                          | 7.2                             |
| 2013               | 276,656              | Not available  | Not available                                 | 27.8                     | 68,836                          | 6.7                             |

**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, 2013

| Employer                                 | 2013      |      |                                     | 2004      |      |                                     |
|--|-----------|------|-------------------------------------|-----------|------|-------------------------------------|
|  | Employees | Rank | Percentage of Total City Employment | Employees | Rank | Percentage of Total City Employment |
| United Independent School District       | 6,140     | 1    | 2.22%                               | 4,500     | 1    | 2.03%                               |
| Laredo Independent School District       | 4,163     | 2    | 1.50%                               | 3,587     | 2    | 1.62%                               |
| City of Laredo                           | 2,398     | 3    | 0.87%                               | 2,084     | 3    | 0.94%                               |
| Laredo Sector Border Patrol              | 2,200     | 4    | 0.80%                               |           |      |                                     |
| H.E.B. Grocery Store                     | 1,752     | 5    | 0.63%                               | 1,327     | 5    | 0.60%                               |
| McDonald's Restaurant                    | 1,633     | 6    | 0.59%                               | 1,114     | 8    | 0.50%                               |
| Webb County                              | 1,600     | 7    | 0.58%                               | 1,661     | 4    | 0.75%                               |
| Laredo Medical Center                    | 1,500     | 8    | 0.54%                               | 1,270     | 6    | 0.57%                               |
| Texas A&M International University       | 1,225     | 9    | 0.44%                               | 880       | 10   | 0.40%                               |
| Walmart (4 locations)                    | 1,108     | 10   | 0.40%                               |           |      |                                     |
| Laredo Community College                 | 964       | 11   | 0.35%                               | 934       | 9    | 0.42%                               |
| Convergys                                | 940       | 12   | 0.34%                               | 635       | 13   | 0.29%                               |
| Doctor's Hospital                        | 704       | 13   | 0.25%                               | 700       | 11   | 0.32%                               |
| International Bank of Commerce           | 602       | 14   | 0.22%                               | 552       | 16   | 0.25%                               |
| Stripes Convenience Stores               | 489       | 15   | 0.18%                               |           |      |                                     |
| Laredo Energy Arena                      | 282       | 16   | 0.10%                               | 300       | 17   | 0.14%                               |
| Border Region MHMR                       | 240       | 17   | 0.09%                               |           |      |                                     |
| Gateway Community Health Clinic          | 231       | 18   | 0.08%                               |           |      |                                     |
| Target Greatland                         | 221       | 19   | 0.08%                               |           |      |                                     |
| Sames Motor Company                      | 220       | 20   | 0.08%                               | 276       | 18   | 0.12%                               |
| U.S. Department of Border Patrol         |           |      |                                     | 1,147     | 7    | 0.52%                               |
| U.S. Department of Customs/Border Patrol |           |      |                                     | 670       | 12   | 0.30%                               |
| Laredo Candle                            |           |      |                                     | 580       | 14   | 0.26%                               |
| The Laredo National Bank                 |           |      |                                     | 558       | 15   | 0.25%                               |
| Circle K                                 |           |      |                                     | 250       | 19   | 0.11%                               |
| Border Region MHMR                       |           |      |                                     | 236       | 20   | 0.11%                               |
|  | 28,612    |      | 10.34%                              | 23,261    |      | 10.49%                              |

(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 |              |              |              |              |              |              |              |              |              |
|---|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|   | 2004  | 2005         | 2006         | 2007         | 2008         | 2009         | 2010         | 2011         | 2012         | 2013         |
| General Government                        | 197   | 203          | 211          | 223          | 227          | 233          | 234          | 234          | 243          | 250          |
| Justice System                            | 338   | 336          | 343          | 367          | 381          | 424          | 419          | 421          | 437          | 457          |
| Public Safety                             | 140   | 137          | 136          | 156          | 158          | 164          | 178          | 172          | 184          | 197          |
| Corrections and Rehabilitation            | 218   | 218          | 230          | 227          | 233          | 235          | 246          | 249          | 254          | 261          |
| Health and Human Services                 | 343   | 336          | 339          | 311          | 313          | 311          | 325          | 330          | 293          | 287          |
| Community and Economic Development        | 22  | 23           | 32           | 44           | 44           | 48           | 48           | 46           | 52           | 50           |
| Infrastructure and Environmental Services | 108   | 105          | 113          | 109          | 107          | 107          | 105          | 104          | 104          | 105          |
| <b>Total</b>                              | <b>1,366</b>                                      | <b>1,358</b> | <b>1,404</b> | <b>1,437</b> | <b>1,463</b> | <b>1,522</b> | <b>1,555</b> | <b>1,556</b> | <b>1,567</b> | <b>1,607</b> |

Source: Webb County Budget.

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

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

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

WEBB COUNTY, TEXAS  
Capital Assets Statistics by Function  
Last Ten Fiscal Years

| <b>Function</b>                                  | <b>2004</b> | <b>2005</b> | <b>2006</b> | <b>2007</b> | <b>2008</b> | <b>2009</b> | <b>2010</b> | <b>2011</b> | <b>2012</b> | <b>2013</b> |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>General Government</b>                        |             |             |             |             |             |             |             |             |             |             |
| Number of Buildings                              | 9           | 9           | 10          | 10          | 10          | 10          | 11          | 11          | 11          | 11          |
| <b>Justice System</b>                            |             |             |             |             |             |             |             |             |             |             |
| Number of Buildings                              | 5           | 5           | 5           | 6           | 6           | 6           | 7           | 7           | 7           | 7           |
| Number of Courts                                 | 14          | 14          | 14          | 13          | 13          | 13          | 13          | 13          | 13          | 13          |
| <b>Public Safety</b>                             |             |             |             |             |             |             |             |             |             |             |
| Number of Buildings                              | 2           | 2           | 2           | 2           | 2           | 3           | 3           | 3           | 3           | 3           |
| Number of Vehicles                               | 84          | 111         | 146         | 160         | 173         | 190         | 229         | 240         | 281         | 277         |
| <b>Corrections and Rehabilitation</b>            |             |             |             |             |             |             |             |             |             |             |
| Number of Buildings                              | 1           | 1           | 1           | 1           | 2           | 2           | 2           | 2           | 2           | 2           |
| Number of Jails                                  | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| Number of Juvenile Beds                          | 26          | 26          | 26          | 26          | 32          | 36          | 36          | 36          | 36          | 36          |
| <b>Health and Human Services</b>                 |             |             |             |             |             |             |             |             |             |             |
| Number of Buildings                              | 2           | 2           | 2           | 3           | 4           | 5           | 5           | 5           | 5           | 5           |
| <b>Community and Economic Development</b>        |             |             |             |             |             |             |             |             |             |             |
| Number of Buildings                              | 42          | 46          | 47          | 50          | 51          | 51          | 52          | 53          | 55          | 55          |
| <b>Infrastructure and Environmental Services</b> |             |             |             |             |             |             |             |             |             |             |
| 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, 2013**

|              |        | <b>Gallons<br/>Pumped</b> | <b>Gallons<br/>Sold</b> | <b>Avg. Usage<br/>Active<br/>Meters</b> | <b>Avg. Water<br/>Charge for<br/>All Meters</b> | <b>Sales</b>        |
|--------------|--------|---------------------------|-------------------------|---|---|---------------------|
| October      | 2012   | 22,460,000                | 23,836,900              | 12,625                                  | 45.50   | \$ 85,500           |
| November     | 2012   | 22,910,000                | 26,235,400              | 13,955                                  | 49.94   | 93,920              |
| December     | 2012   | 25,260,000                | 19,016,900              | 10,164                                  | 35.94   | 66,638              |
| January      | 2013   | 20,930,000                | 25,970,100              | 13,866                                  | 50.82   | 94,933              |
| February     | 2013   | 19,571,000                | 20,345,300              | 10,891                                  | 38.05   | 71,486              |
| March        | 2013 * | 21,300,000                | 21,111,000              | 11,188                                  | 38.66   | 69,524              |
| April        | 2013   | 21,660,000                | 27,454,000              | 14,603                                  | 49.79   | 93,615              |
| May          | 2013   | 21,681,000                | 26,780,100              | 14,132                                  | 47.83   | 90,674              |
| June         | 2013   | 22,080,000                | 25,505,100              | 13,389                                  | 44.83   | 83,880              |
| July         | 2013   | 25,800,000                | 33,023,900              | 17,335                                  | 57.85   | 109,902             |
| August       | 2013   | 29,085,000                | 30,507,600              | 16,006                                  | 53.47   | 101,989             |
| September    | 2013   | 24,916,000                | 25,240,500              | 13,132                                  | 45.16   | 86,815              |
| <b>Total</b> |        | <b>277,653,000</b>        | <b>305,026,800</b>      |   |   | <b>\$ 1,048,876</b> |

| <b>Gallon Consumption by Quarter</b> |                   |                   |                   |                   |                    |                   |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| <b>Usage Groups</b>                  | <b>December</b>   | <b>March</b>      | <b>June</b>       | <b>September</b>  | <b>Total</b>       | <b>% of Usage</b> |
| Over 50,000                          | 20,272,300        | 21,910,800        | 22,552,500        | 26,344,000        | 91,079,600         | 29.9              |
| 40,001 - 50,000                      | 830,900           | 756,600           | 969,500           | 1,357,400         | 3,914,400          | 1.3               |
| 30,001 - 40,000                      | 1,805,600         | 1,536,800         | 2,622,700         | 4,903,600         | 10,868,700         | 3.6               |
| 20,001 - 30,000                      | 4,654,600         | 3,546,000         | 8,912,600         | 12,202,300        | 29,315,500         | 9.6               |
| 10,001 - 20,000                      | 20,796,400        | 18,056,100        | 26,008,400        | 27,264,300        | 92,125,200         | 30.2              |
| 8,001 - 10,000                       | 6,951,300         | 6,962,000         | 6,705,900         | 6,214,600         | 26,833,800         | 8.8               |
| 6,001 - 8,000                        | 6,348,500         | 6,659,600         | 6,141,600         | 4,981,300         | 24,131,000         | 7.9               |
| 4,001 - 6,000                        | 4,942,900         | 5,189,100         | 3,822,400         | 3,509,900         | 17,464,300         | 5.7               |
| 2,001 - 4,000                        | 2,056,100         | 2,344,000         | 1,651,400         | 1,655,700         | 7,707,200          | 2.5               |
| 1 - 2,000                            | 430,600           | 465,400           | 352,200           | 338,900           | 1,587,100          | 0.5               |
| Zero Usage                           | 0                 | 0                 | 0                 | 0                 | 0                  | 0.0               |
| <b>Total Gallons</b>                 | <b>69,089,200</b> | <b>67,426,400</b> | <b>79,739,200</b> | <b>88,772,000</b> | <b>305,026,800</b> | <b>100.0</b>      |

| <b>Sales by Quarter</b> |                 |                |                |                  |                |                   |
|-------------------------|-----------------|----------------|----------------|------------------|----------------|-------------------|
| <b>Usage Groups</b>     | <b>December</b> | <b>March</b>   | <b>June</b>    | <b>September</b> | <b>Total</b>   | <b>% of Sales</b> |
| Over 50,000             | 87,726          | 89,395         | 86,755         | 100,622          | 364,498        | 40.3              |
| 40,001 - 50,000         | 3,059           | 2,449          | 2,937          | 4,124            | 12,569         | 1.4               |
| 30,001 - 40,000         | 5,714           | 5,008          | 8,155          | 14,779           | 33,655         | 3.7               |
| 20,001 - 30,000         | 14,322          | 11,002         | 27,184         | 37,035           | 89,543         | 9.9               |
| 10,001 - 20,000         | 64,162          | 55,762         | 80,082         | 83,811           | 283,817        | 31.4              |
| 8,001 - 10,000          | 21,922          | 21,993         | 21,132         | 19,607           | 84,654         | 9.4               |
| 6,001 - 8,000           | 20,520          | 21,524         | 19,839         | 16,107           | 77,990         | 8.6               |
| 4,001 - 6,000           | 16,604          | 17,399         | 12,824         | 11,740           | 58,567         | 6.5               |
| 2,001 - 4,000           | 7,706           | 8,905          | 6,249          | 6,280            | 29,139         | 3.2               |
| 1 - 2,000               | 4,411           | 4,631          | 3,399          | 3,564            | 16,005         | 1.8               |
| Zero Usage              | 892             | 1,155          | 1,078          | 1,254            | 4,379          | 0.5               |
| Adjustments             | (979)           | (3,280)        | (1,464)        | (216)            | (150,588)      | (16.7)            |
| <b>Total Sales</b>      | <b>246,058</b>  | <b>235,943</b> | <b>268,170</b> | <b>298,707</b>   | <b>904,228</b> | <b>100.0</b>      |

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 305.0 million gallons of water which were produced from 256.4 million gallons of raw water.

Accounts by community: Rio Bravo Water Accounts = 1,217 / Rio Bravo Wastewater Accounts = 1,202  
 El Cenizo Water Accounts = 698 / El Cenizo Wastewater Accounts = 696

\* Data unavailable "estimate"

Source: Webb County Water Utility



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# Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Webb County, Texas (the "County"), as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 27, 2014.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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San Antonio, TX 78215  
210/227-1389  
Fax 227-0716

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters which we have reported to management of the County in a separate letter dated March 27, 2014.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



March 27, 2014

# Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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

### **Report on Compliance for Each Major Federal and State Program**

We have audited Webb County, Texas (the "County") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *State of Texas Single Audit Circular* that could have direct and material effect on each of County's major federal and state programs for the year ended September 30, 2013. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the *State of Texas Single Audit Circular*. Those standards, OMB Circular A-133, and the State of Texas Single Audit Circular require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of County's compliance.

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### ***Unmodified Opinion on Each of the Major Federal and State Programs***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal and state programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended September 30, 2013.

### ***Other Matters***

The results of our auditing procedures disclosed other instances of noncompliance, 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 item 2013-III-A. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Management of the County, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the State of Texas Single Audit Circular, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2013-III-A to be a significant deficiency.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and the State of Texas Single Audit Circular. Accordingly, this report is not suitable for any other purpose.



March 27, 2014



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**Webb County, Texas**  
**Schedule of Expenditures of State Awards**  
**for Year Ended September 30, 2013**

| <u>State Granting Agency</u>   | <u>Grantor's<br/>Number</u> | <u>Program<br/>Or Award<br/>Amount</u> | <u>Program<br/>Expenditures</u> |
|--|-----------------------------|--|---------------------------------|
| <b>* Community Justice Assistance Division</b>   |                             |  |                                 |
| Substance Abuse Felony<br>Grant Period Ended 8/31/13   | 091-015                     | 57,921                                 | 52,044                          |
| Substance Abuse Felony<br>Grant Period Ended 8/31/14   | 091-015                     | 52,128                                 | 4,299                           |
| Community Corrections<br>Grant Period Ended 8/31/13  | -                           | 303,124                                | 275,319                         |
| Community Corrections<br>Grant Period Ended 8/31/14  | -                           | 361,673                                | 31,049                          |
| Day Reporting Center<br>Grant Period Ended 8/31/13   |                             | 196,924                                | 179,936                         |
| Basic Supervision<br>Grant Period Ended 8/31/13  | 240-0900                    | 627,840                                | 582,332                         |
| Basic Supervision<br>Grant Period Ended 8/31/14  | 240-0900                    | 786,285                                | 74,379                          |
| Treatment Incarceration Program - Assessment<br>Intervention Program<br>Grant Period Ended 8/31/13 | 240-009                     | 182,583                                | 176,713                         |
| Treatment Incarceration Program - Assessment<br>Intervention Program<br>Grant Period Ended 8/31/14 | 240-009                     | 164,324                                | 6,574                           |
| Mentally Impaired Caseload<br>Grant Period Ended 8/31/13   | 240-0013                    | 55,087                                 | 49,219                          |
| Mentally Impaired Caseload<br>Grant Period Ended 8/31/14   | 240-0013                    | 55,087                                 | 6,572                           |
| Total Community Justice Assistance Division  |                             |  | <u>1,438,436</u>                |
| <b>Texas Department of Transportation</b>  |                             |  |                                 |
| Formula Grants for Areas Other than Urbanized  | 51322F7038                  | 265,310                                | 328,657                         |
| Border Colonia Access Program - Tanquecitos I & II   | 5BCF5029                    | 2,179,159                              | 57,778                          |
| Border Colonia Access Program - Penitas 3 <sup>rd</sup> Call                                       | 8BCF5052                    | 1,194,603                              | 6,337                           |
| Border Colonia Access Program - San Carlos 1 and 2   | 5BCF5032                    | 1,570,189                              | 223,877                         |
| Border Colonia Access Program - El Cenizo  | 3BCF5012                    | 14,370                                 | 14,045                          |
| Total Texas Department of Transportation   |                             |  | <u>630,694</u>                  |
| <b>* Texas Juvenile Justice Department</b>   |                             |  |                                 |
| Border Project   | TJJD-B-13-241               | 26,537                                 | 23,532                          |
| Border Project   | TJJD-B-14-241               | 26,537                                 | 4,197                           |
| State Aid  | TJJD-A-13-241               | 1,849,419                              | 1,739,101                       |
| State Aid  | TJJD-A-14-241               | 1,849,419                              | 155,211                         |
| Justice Benefits, Inc.   | TJJD-E-13-240               |  | 34,738                          |
| Prevention and Intervention Demonstration Project  | TJJD-S-12-240               | 44,816                                 | 14,940                          |
| Prevention and Intervention Demonstration Project  | TJJD-S-13-240               | 89,630                                 | 74,692                          |
| Prevention and Intervention Demonstration Project  | TJJD-S-14-240               | 89,630                                 | 7,469                           |
| Commitment Reduction Program   | TJJD-C-13-240               | 246,883                                | 246,883                         |
| Commitment Reduction Program   | TJJD-C-14-240               | 246,883                                | 20,574                          |
| Juvenile Justice Alternative Education Program   | TJJD-P-13-240               | 18,770                                 | 362,452                         |
| Juvenile Justice Alternative Education Program   | TJJD-P-14-240               | 18,770                                 | 47,988                          |
| Mental Health Services   | TJJD-N-14-240               | 283,017                                | 2,500                           |
| Total Juvenile Justice Department  |                             |  | <u>2,734,276</u>                |
| <b>Texas Department of Housing and Community Affairs</b>   |                             |  |                                 |
| Housing Trust Fund Program - Veteran's Rental Assistance   | Contract#1001124            | 312,500                                | 23,623                          |
| Total Texas Department of Housing and Community Affairs  |                             |  | <u>23,623</u>                   |

**Webb County, Texas**  
**Schedule of Expenditures of State Awards**  
**for Year Ended September 30, 2013**

| <u>State Granting Agency</u>                            | <u>Grantor's<br/>Number</u> | <u>Program<br/>Or Award<br/>Amount</u> | <u>Program<br/>Expenditures</u> |
|---|-----------------------------|--|---------------------------------|
| <b>Texas Commission on Environmental Quality</b>        |                             |  |                                 |
| <b>Pass Thru South Texas Development Council</b>        |                             |  |                                 |
| Rio Grande International Study Center Project           | 13-19G02                    | 35,000                                 | <u>35,000</u>                   |
| Total South Texas Development Council                   |                             |  | <u><u>35,000</u></u>            |
| <b>Texas Task Force on Indigent Defense</b>             |                             |  |                                 |
| FY2013 Formula Grant Program                            | 212-11-240                  | 222,058                                | 222,058                         |
| Equalization Disbursement                               | -                           | 567,255                                | <u>15,006</u>                   |
| Total Texas Task Force on Indigent Defense              |                             |  | <u><u>237,064</u></u>           |
| <b>Office of Attorney General</b>                       |                             |  |                                 |
| Sheriff's Department - Victim Coordinator Liaison Grant | 1333327                     | 56,416                                 | 52,164                          |
| Sheriff's Department - Victim Coordinator Liaison Grant | 1442797                     | 42,000                                 | 3,215                           |
| Texas VINE  | 1337724                     | 29,174                                 | 29,174                          |
| Victim Coordinator Liaison Grant                        | 1333319                     | 46,504                                 | 42,127                          |
| Victim Coordinator Liaison Grant                        | 1333320                     | 42,000                                 | 3,318                           |
| Internet Against Children Crimes Task Force             | 1341890                     | 15,500                                 | 14,976                          |
| Total Office of Attorney General                        |                             |  | <u><u>144,974</u></u>           |
| <b>Texas Department of Public Safety</b>                |                             |  |                                 |
| <b>Passed through Texas Border Sheriff's Coalition</b>  |                             |  |                                 |
| Local Border Security Program FY10/11 (LBSP-11)         | LBSP-10/11 (Webb)           | 508,052                                | 1,077                           |
| Local Border Security Program FY2012 (LBSP-12)          | LBSP-12 (Webb)              | 148,281                                | 122,624                         |
| Local Border Security Program FY2013 (LBSP-13)          | LBSP-13 (Webb)              | 175,173                                | <u>97,827</u>                   |
| Total Texas Department of Public Safety                 |                             |  | <u><u>221,528</u></u>           |
| <b>Office of the Governor</b>                           |                             |  |                                 |
| <b>Passed Thru Criminal Justice Division</b>            |                             |  |                                 |
| CCH Reporting Compliance Project                        | 2562701                     | 99,870                                 | 15,046                          |
| Border Prosecution Unit                                 | 2466301                     | 260,225                                | 102,767                         |
| Border Prosecution Unit                                 | 2466302                     | 94,775                                 | 94,775                          |
| Border Prosecution Unit                                 | 2466303                     | 230,000                                | 16,832                          |
| Border Juvenile Gang Prevention/Intervention Program    | 2311002                     | 183,000                                | 22,896                          |
| 406th District Court Drug Court Program                 | 2056406                     | 290,512                                | <u>15,309</u>                   |
| Total Office of the Governor                            |                             |  | <u><u>267,625</u></u>           |
| Total State Financial Assistance                        |                             |  | <u><u>5,733,220</u></u>         |

**Webb County, Texas**  
**Schedule of Expenditures of Federal Awards**  
**for Year Ended September 30, 2013**

| <u>Federal Grantor/Pass Through Grantor Title</u>                               | <u>Federal<br/>CFDA<br/>Number</u> | <u>Grantor's Number</u> | <u>Program<br/>Expenditures</u> |
|---|------------------------------------|-------------------------|---------------------------------|
| <b>U.S. Department Of Health And Human Services</b>                             |                                    |                         |                                 |
| * Head Start Program  | 93.600                             | 06CH0929/47             | 8,913,062                       |
| * Head Start Program  | 93.600                             | 06CH0929/48             | 728,159                         |
| <b>Passed Through Substance Abuse and Mental Health Services Administration</b> |                                    |                         |                                 |
| 406th Drug Court Expansion & Enhancement Project                                | 93.243                             | 5H79TI021570-03         | 38,321                          |
| 406th District Expansion Adult Drug Court                                       | 93.243                             | 1H79TI024197-01         | 299,917                         |
| 406th District Adult Drug Court Program   | 93.243                             | 1H79TI025023-01         | 3,000                           |
| <b>Passed Through Texas Department Of Housing and Community Affairs</b>         |                                    |                         |                                 |
| Low-Income Home Energy Assistance (CEAP)  | 93.568                             | 58120001376             | 600,240                         |
| Low-Income Home Energy Assistance (CEAP)  | 93.568                             | 58130001653             | 424,783                         |
| Low-Income Home Energy Assistance (CEAP)  | 93.568                             | 58120001712             | 565,002                         |
| Community Services Block Grant  | 93.569                             | 61120001326             | 207,416                         |
| Community Services Block Grant  | 93.569                             | 61130001603             | 277,913                         |
| <b>Passed Through Texas Department Of Aging and Disability Services</b>         |                                    |                         |                                 |
| Social Services Block Grant (Home-Delivered Meals)                              | 93.667                             | 11K1965                 | 405,421                         |
| <b>Passed Through Texas Department Of Family and Protective Services</b>        |                                    |                         |                                 |
| Title IV-E County Legal Services to Foster Care Children                        | 93.658                             | 23940437                | 66,269                          |
| Title-IV Child Welfare Services Contract  | 93.658                             | 23940438                | 8,799                           |
| Total U.S. Department Of Health And Human Services                              |                                    |                         | <u>12,538,302</u>               |
| <b>U.S. Department of Housing and Urban Development</b>                         |                                    |                         |                                 |
| EDI Special Project Grant   | 14.251                             | B-09-SP-TX-0481         | 345                             |
| <b>Passed Through The Texas Department of Agriculture</b>                       |                                    |                         |                                 |
| Community Development Block Grants/State's Program                              | 14.228                             | 728023                  | 76,274                          |
| Community Development Block Grants/State's Program                              | 14.228                             | 710075                  | 479,449                         |
| Community Development Block Grants/State's Program                              | 14.228                             | 712003                  | 253,133                         |
| Community Development Block Grants/State's Program                              | 14.228                             | 712095                  | 18,200                          |
| Total U.S. Department Of Housing And Urban Development                          |                                    |                         | <u>827,401</u>                  |
| <b>U.S Department of Agriculture</b>  |                                    |                         |                                 |
| <b>Passed Through Rural Development:</b>  |                                    |                         |                                 |
| Housing Preservation Grant  | 10.433                             |                         | 95,679                          |
| <b>Passed Through Texas Department of Agriculture</b>                           |                                    |                         |                                 |
| * Child and Adult Care Food Program   | 10.558                             | CE ID 03503             | 909,897                         |
| Total U.S. Department Of Agriculture  |                                    |                         | <u>1,005,576</u>                |
| <b>U.S. Department Of Justice</b>   |                                    |                         |                                 |
| * Equitable Sharing Program-County Attorney                                     | 16.922                             |                         | 10,976                          |
| * Equitable Sharing Program-District Attorney                                   | 16.922                             |                         | 639,261                         |
| * Equitable Sharing Program-Sheriff   | 16.922                             |                         | 262,567                         |
| * Equitable Sharing Program-Constable Pct. 4                                    | 16.922                             |                         | 9,207                           |
| COPS Hiring Recovery Program-ARRA   | 16.710                             | 2009-RKW0837            | 13,256                          |
| COPS Hiring Recovery Program  | 16.710                             | 2012ULWX0033            | 140,054                         |
| COPS Technology Program   | 16.710                             | 2010CKWX0572            | 31,500                          |
| National PAL 2010-12 Mentoring Program-MINPTX646                                | 16.726                             | 2011-NP-MNTR-1144       | 4,978                           |
| <b>Passed Through Criminal Justice Division Of The State Of Texas:</b>          |                                    |                         |                                 |
| Juvenile Accountability Incentive Block Grant                                   | 16.523                             | JB-05-J20-13831-14      | 16,313                          |
| Edward Byrne Memorial Justice Assistance Grant Prg(Operation Border Star)       | 16.738                             | DS-08-A10-19790-06      | 167,993                         |
| 406th District Court Drug Court Program   | 16.738                             | DJ-11-A10-20564-05      | 250,103                         |
| Violence Against Women Formula Grant (SA,DV, & Stalking Lia Office)             | 16.588                             | WF-09-V30-21290-03      | 2,390                           |
| <b>Passed Through City of Laredo</b>  |                                    |                         |                                 |
| Edward Byrne Memorial Justice Assistance Grant Program                          | 16.738                             | 2010-DJ-BX-0494         | 1,527                           |
| Edward Byrne Memorial Justice Assistance Grant Program                          | 16.738                             | 2011-DJ-BX-3199         | 2,525                           |
| Total U.S. Department Of Justice  |                                    |                         | <u>1,552,650</u>                |

**Webb County, Texas**  
**Schedule of Expenditures of Federal Awards**  
**for Year Ended September 30, 2013**

| <u>Federal Grantor/Pass Through Grantor Title</u>  | <u>Federal<br/>CFDA<br/>Number</u> | <u>Grantor's Number</u> | <u>Program<br/>Expenditures</u> |
|--|------------------------------------|-------------------------|---------------------------------|
| <b>Executive Office of the President</b>   |                                    |                         |                                 |
| High Intensity Drug Trafficking Areas Program  | 95.001                             |                         | <u>477,046</u>                  |
| Total Executive Office of the President  |                                    |                         | <u>477,046</u>                  |
| <b>U.S. Federal Emergency Management Agency</b>  |                                    |                         |                                 |
| <b>Passed Through Texas Department of Public Safety's Division of<br/>Emergency management</b> |                                    |                         |                                 |
| Disaster Grants - Public Assistance  | 97.036                             | FEMA 1931-DR PA         | <u>72,849</u>                   |
| Total U. S. Federal Emergency Management Agency  |                                    |                         | <u>72,849</u>                   |
| <b>U. S. Department Of Transportation</b>  |                                    |                         |                                 |
| <b>Passed Through Texas Department Of Transportation</b>                                       |                                    |                         |                                 |
| Loop 20 Stimulus Initiative  | 20.205                             | 0086-14-051             | 397,758                         |
| Formula Grants for Areas Other than Urbanized  | 20.500                             | 51322F7125              | 210,000                         |
| Formula Grants for Areas Other than Urbanized  | 20.513                             | 51322F7149              | 46,201                          |
| Formula Grants for Areas Other than Urbanized  | 20.509                             | 51222F7235              | 278,997                         |
| Formula Grants for Areas Other than Urbanized  | 20.509                             | 51322F7207              | <u>27,334</u>                   |
| Total U. S. Department Of Transportation   |                                    |                         | <u>960,290</u>                  |
| <b>U.S. Department of Homeland Security</b>  |                                    |                         |                                 |
| Staffing for Adequate Fire and Emergency Response  | 97.044                             | EMW-2010-FF-00578       | 88,018                          |
| <b>Passed Through Texas Department of Public Safety</b>  |                                    |                         |                                 |
| Homeland Security Grant Program (SHSP 2010)  | 97.067                             | EMW-2011-SS-00019       | 3,281                           |
| Homeland Security Grant Program (OSG 2010)   | 97.067                             | 10-GA-48479-04          | 12,800                          |
| Homeland Security Grant Program (OSG 2011)   | 97.067                             | 10-GA-48479-04          | 2,572,336                       |
| Homeland Security Grant Program (OSG 2012)   | 97.067                             | 10-GA-48479-04          | <u>308,362</u>                  |
| Total U.S. Department of Homeland Security   |                                    |                         | <u>2,984,797</u>                |
| <b>* U.S. Department of Treasury</b>   |                                    |                         |                                 |
| Treasury Forfeiture Fund Program-Constable Pct. 1  | 21.000                             |                         | 1,016                           |
| Treasury Forfeiture Fund Program-District Attorney   | 21.000                             |                         | 7,885                           |
| Treasury Forfeiture Fund Program-Sheriff   | 21.000                             |                         | <u>717,562</u>                  |
| Total U.S. Department of Treasury  |                                    |                         | <u>726,463</u>                  |
| <b>Other Federal Financial Assistance</b>  |                                    |                         |                                 |
| Organized Crime Drug Enforcement Task Force (DA)   | 16.111                             |                         | 115,503                         |
| Organized Crime Drug Enforcement Task Force (Constable Pct 1)                                  | 16.111                             |                         | 7,832                           |
| Organized Crime Drug Enforcement Task Force (County Attorney)                                  | 16.111                             |                         | <u>11,941</u>                   |
| Total Other Federal Financial Assistance   |                                    |                         | <u>135,276</u>                  |
| <b>Total Federal Financial Assistance</b>  |                                    |                         | <u>21,280,650</u>               |

WEBB COUNTY, TEXAS  
Notes to Schedule of Expenditures of Federal and State Awards  
For the Year Ended September 30, 2013

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

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

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

3. The period of availability for federal grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal project period is extended 30 days beyond the federal project period ending date, in accordance with provisions in Section H, Period of Availability of Federal Funds, Part 3, OMB Circular A-133 Compliance Statement.
4. The County is subject to audits of federal and state financial assistance. The notes to the financial statements disclose contingencies for disallowed grant costs, if any, and Forfeited Grant Proceeds.
5. Major programs are noted in the Schedule of Expenditures of Federal Awards and in the Schedule of Expenditures of State Awards with an asterisk (\*).

WEBB COUNTY, TEXAS  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED SEPTEMBER 30, 2013

**SECTION I --- SUMMARY OF AUDITORS' RESULTS**

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

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

| <b>Identification of Major Programs</b> |                 |                                    |
|---|-----------------|------------------------------------|
|   | CFDA Numbers(s) | Name of Federal Program or Cluster |
|   | 10.558          | Child and Adult Care Food Program  |

(Continued)

WEBB COUNTY, TEXAS  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED SEPTEMBER 30, 2013

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

| <b>Identification of Major Programs</b> |   |   |
|---|---|---|
|   | <b>CFDA Numbers(s)</b>  | <b>Name of Federal Program or Cluster</b>                           |
|   | 93.600  | Head Start Program  |
|   | 16.922<br>21.000  | Equitable Sharing Program<br>Treasury Forfeiture Fund               |
|   | <b>Name of State Program or Cluster</b>   |   |
|   | Texas Department of Criminal Justice – Community Justice Assistance Division Grants |   |
|   | Texas Juvenile Justice Department Grant Funds                                       |   |
|   | Dollar threshold used to distinguish between Type A and Type B programs:            | Federal State<br>\$756,136<br>\$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, 2013

**SECTION III --- FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

**2013-III-A – Reporting Noncompliance and Internal Control over 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](mailto: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 Reports for the Webb County Sherriff’s Federal Forfeiture program have been filed late for the last two years. As noted above, the certification report is due by November 30th of each year. The 2012 Annual Certification Report was filed on May 8, 2013 and the 2013 Annual Certification Report was filed on February 6, 2014.

**Questioned Costs:** None

**Context:** A total of \$262,567 was reported as U.S. Dept of Justice funds spent, and \$717,562 was reported as U.S. Dept. of Treasury funds spent.

**Cause:** Not known.

**Effect:** Noncompliance with guidelines may result in funding delays or discontinuance of the program. Also, delays in filing may affect timely completion of audit procedures.

**Recommendation:** We recommend the County Sheriff’s Department establish control procedures to ensure timely preparation and submission to the federal government. Further, we recommend that the certification report be provided to the County Auditor’s Office for review before it is submitted to the federal government. Lastly, we recommend that worksheets be prepared and maintained for audit purposes reconciling the details reported in the certification form to the general ledger.

**Views of Responsible Officials and Planned Corrective Action:**

**EQUITABLE SHARING RECEIPT - SHERIFF'S RESPONSE AND PLANNED CORRECTIVE ACTION:**

The following procedures will be implemented effective immediately:

- a) The Finance Supervisor (Ms. Linda C. Jimenez) will be trained to assist the Finance Director with preparation of annual federal forfeiture report to ensure timely submission.

WEBB COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED SEPTEMBER 30, 2013

- b) The SQL-Server Reporting Services "SSRS" check registry report will be utilized as a tool to track, reconcile and categorize all expenditures for annual reporting purposes for both treasury and justice funds.
- c) Annual federal report will be provided to County Auditor for review of correctness before it is signed by both Webb County Sheriff and County Judge.
- d) All supporting worksheets, SQR reports, and related documents used to prepare annual report will be scanned and filed electronically for audit and reconciling purposes. County Auditor will also be provided with electronic copy.
- e) Mr. Jose Angel Lopez III, Finance Director for Sheriff's Office will be responsible to ensure these procedures are implemented and followed accordingly.

**COUNTY PLANNED CORRECTIVE ACTION:** The Chief Deputy Auditor for the County Auditor inform all County elected officials and department heads of the October 31st yearend cutoff date for all funds annually. The Chief Deputy Auditor will change the cutoff date for the Federal Equitable Shared Funds non-payroll transactions (i.e. purchase requisitions and purchase orders) to September. This should provide another opportunity to ensure that the Sheriff's personnel and the Sheriff to have ample time to prepare, review, execute and file the Annual Certification Report by the due date of November 30th.

WEBB COUNTY, TEXAS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED SEPTEMBER 30, 2013

**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.

**Status:**

This audit finding with the granting agency is resolved and considered closed.

WEBB COUNTY, TEXAS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED SEPTEMBER 30, 2013

**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.

**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:**

This audit finding with the granting agency is resolved and considered closed.

WEBB COUNTY, TEXAS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED SEPTEMBER 30, 2013

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

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

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

**Questioned Costs:** None.

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

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

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

**Views of Responsible Officials and Planned Corrective Action:**

**EQUITABLE SHARING RECIPIENT - SHERIFF'S 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.

WEBB COUNTY, TEXAS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED SEPTEMBER 30, 2013

**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:**

This audit finding with the federal equitable sharing program is resolved and considered closed.

**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:**

**EQUITABLE SHARING RECIPIENT - SHERIFF'S 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

WEBB COUNTY, TEXAS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED SEPTEMBER 30, 2013

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*).
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.

**COUNTY CORRECTIVE ACTION PLAN:** The Auditor Office request that the Request for Payment for undercover operations are authorized by the Sheriff. In addition our office request the imprest inventory log at the time the imprest funds are being replenished to ensure funds are being inventoried and accounted for

**Status:**

The County received a letter from the US Department of Justice, dated September 6, 2013, requesting a detailed corrective action taken or planned. On October 7, 2013 the County submitted a detailed response. On February 10, 2014 the Chief Deputy Auditor received an email requesting additional information to supplement the responses submitted. The email requested that the information be provided by February 28, 2014. The US Department of Justice formality informed the County on March 6, 2014 that the respond is due within 30 days. The Sheriff Department has prepared an addendum to the original responses and will submit the additional information requested by the due date.

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**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 invoices reviewed dated April 2011 described the services provided as “negotiate amendments to forfeiture fund legislation”.

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

**Questioned Costs:** \$23,940

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

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

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

**Views of Responsible Officials and Planned Corrective Action:**

**EQUITABLE SHARING RECIPIENT - SHERIFF’S 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

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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:**

The County received a letter from the US Department of Justice, dated September 6, 2013, requesting a detailed corrective action taken or planned. On October 7, 2013 the County submitted a detailed response. On February 10, 2014 the Chief Deputy Auditor received an email requesting additional information to supplement the responses submitted. The email requested that the information be provided by February 28, 2014. The US Department of Justice formality informed the County on March 6, 2014 that the respond is due within 30 days. The Sheriff Department has prepared an addendum to the original responses and will submit the additional information requested by the due date.

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

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

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

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

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

**Questioned Costs:** None.

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

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**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.

**Views of Responsible Officials and Planned Corrective Action:**

**EQUITABLE SHARING RECIPIENT - SHERIFF'S 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.

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- 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.

**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:**

The County received a letter from the US Department of Justice, dated September 6, 2013, requesting a detailed corrective action taken or planned. On October 7, 2013 the County submitted a detailed response. On February 10, 2014 the Chief Deputy Auditor received an email requesting additional information to supplement the responses submitted. The email requested that the information be provided by February 28, 2014. The US Department of Justice formality informed the County on March 6, 2014 that the respond is due within 30 days. The Sheriff Department has prepared an addendum to the original responses and will submit the additional information requested by the due date.

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**Finding 2012-III-A – Activities Allowed/Allowable Costs (Support of Community-based programs- 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 toil shared monies received by that agency in the last two fiscal years..." "State and local law enforcement agencies are prohibited from making cash transfers or donations to support community based programs. Instead agencies may directly purchase supplies, equipment, and/or services for eligible community-based programs, or reimburse such equipment, and/or services for eligible community-based programs, or reimburse such programs for eligible expenditures with valid, itemized receipt." "Shared funds may not be used to provide funding for unsworn, support personnel (e.g., administrative, secretarial, or clerical positions)" (Guide Page 19).

Our testing of the above requirements indicates the following payments were made to an eligible 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 \$48667. (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 170-6709 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*.

**Potential 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*.

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**Views of Responsible Officials and Planned Corrective Action:**

**EQUITABLE SHARING - SHERIFF'S RESPONSE:**

Pursuant to the aforementioned observation by the External Auditors, the Sheriff's Office will ensure that future assistance for grant match assistance is in accordance with windfall situations as it pertains to non-law enforcement agency assistance.

The purpose of this expenditure was intended to support a HUD Grant awarded to South Texas Council on Alcohol & Drug Abuse to continue providing the necessary services that are needed to those individuals with drug and alcohol addiction. This support base to the community helps law enforcement by reducing the crime and incarceration rates in our County; in essence this organization supports our law enforcement initiative and purpose.

Further the expenditure was not treated as a "Community based Program" expense but as a source of matching funds to obtain the HUD Grant. Nonetheless, as indicated on this response we will ensure that future cash matches are in accordance with windfall situations when utilizing Treasury funds for this purpose.

Supplemental Department Response for CFDA #21.000

1. The Sheriff's Office has taken proactive measures and controls to ensure that all Community Based Program eligible under the Department of Justice are financially assisted either through a reimbursement with supporting documentation and/or through a direct purchase for eligible Community based program expenditures as per **Appendix C: Guidelines for Determining a Community Based Program's Eligibility**.
2. Further, This Office has also implemented a new requirement not listed under Appendix C of DOJ rules but as an additional tool to strengthen internal controls and supporting documentation for support of Community based programs. That form is attached as "**Financial Assistance Certification and Affidavit form**". This is not required by guidelines but was initiated by the Sheriff's Office to ensure participating agency not only meets the requirements but certifies through a notary that agency will comply with all rules and regulations of Appendix C under DOJ rules.
3. Any community base programs supported by the Sheriff's Office will only be paid through Department of Justice funds (Fund-175) and will not be supported through Treasury Fund (Fund-170) in order to comply with DOJ rules.
4. All supporting documentation for community base program support will be maintained for future audit purposes.

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**EQUITABLE SHARING - 49TH JUDICIAL DISTRICT ATTORNEY RESPONSE:**

The 49<sup>th</sup> 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 month 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.

**Status:**

The County received a letter from the US Department of Justice, dated March 6, 2014, requesting a detailed corrective action taken or planned. The federal agency has provided a 30 day response date. The equitable sharing recipients have prepared the appropriate corrective action plan and will submit the additional information requested by the due date.

**Finding 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](mailto: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 Sheriff'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.

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**Potential 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:**

**EQUITABLE SHARING RECIPIENT - SHERIFF'S 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.

Supplemental Department Response for CFDA #21.000

The following procedures will be implemented effective immediately:

- a) The Finance Supervisor will be trained to assist the Finance Director with preparation of annual federal forfeiture report to ensure timely submission.
- b) The SQL-check registry report will be utilized as a tool to track, reconcile and categorize all expenditures for annual reporting purposes for both treasury and justice funds.
- c) Annual federal report will be provided to County Auditor for review of correctness before it is signed by both Webb County Sheriff and County Judge.
- d) All supporting worksheets, SQL reports, and related documents used to prepare annual report will be scanned and filed electronically for audit and reconciling purposes. County Auditor will also be provided with electronic copy.
- e) Mr. Jose Angel Lopez III, Finance Director for Sheriff's Office will be responsible to ensure these procedures are implemented and followed accordingly.

**Status:**

The County received a letter from the US Department of Justice, dated March 6, 2014, requesting a detailed corrective action taken or planned. The federal agency has provided a 30 day response date. The Sheriff Department has prepared the appropriate corrective action plan and will submit the additional information requested by the due date.

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**Finding 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.

**Potential 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 Chief Deputy Auditor for the County Auditor 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 the County Departments involved with requisitions, procurements and acquisitions. The County Purchasing Agent reviews vendors expenditures reports and threshold levels for competitive bid requirements to ensure compliance with State statutes.

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**EQUITABLE SHARING RECIPIENT - SHERIFF'S 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 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.

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Supplemental Department Response for CFDA #21.000

1. The Sheriff's Office acknowledges that in order to comply with the "Discretionary exemptions" to the competitive bidding requirements that the Commissioners Court must first approve the exemption before soliciting for goods or services that fall under the discretionary clause of the local government code.
2. A copy of the Purchasing manual adopted by the Purchasing Board on July 11, 2012 and approved by the Commissioner Court on August 2, 2012 has been obtained for reference and guidance of all County/State procurement policies and procedures. More specifically Sheriff Finance staff will read and be familiar with **Section 2.5** (*Purchases that exceed \$50,000.00*) in order to follow proper procedures for competitive bidding for purchases of services and goods.
3. Since the documented findings the Finance Director has attended training courses related to State and local purchasing rules.
4. Lastly, all supporting documentation, Commissioner Court minutes and related procurement documents will be maintained for future audit purposes.

**Status:**

The County received a letter from the US Department of Justice, dated March 6, 2014, requesting a detailed corrective action taken or planned. The federal agency has provided a 30 day response date. The Sheriff Department has prepared the appropriate corrective action plan and will submit the additional information requested by the due date.



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