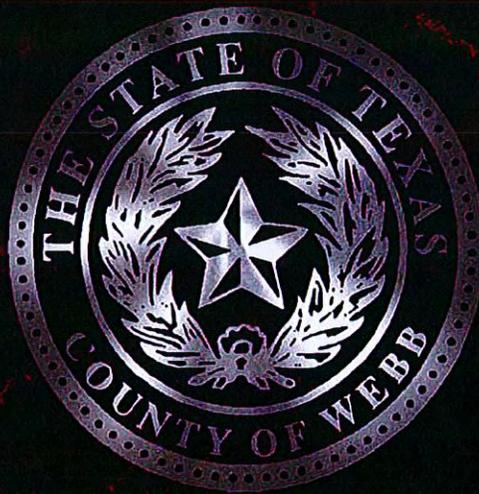


COMPREHENSIVE ANNUAL FINANCIAL REPORT

Webb County, Texas
For the Fiscal Year Ended September 30, 2015



Leo Flores
Webb County Auditor

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Webb County, Texas
For the Fiscal Year Ended September 30, 2015



Leo Flores
Webb County Auditor

**Comprehensive Annual Financial Report
of Webb County, Texas
For The Fiscal Year Ended, September 30, 2015**

TABLE OF CONTENTS

INTRODUCTORY SECTION

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

FINANCIAL SECTION - AUDITED FINANCIAL STATEMENTS

Independent Auditors' Report.....	1
Management's Discussion and Analysis	5
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	21
Statement of Activities	22
Fund Financial Statements:	
Balance Sheet - Governmental Funds	24
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	25
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	26
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	27
Statement of Net Position - Proprietary Funds	28
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds.....	30
Statement of Cash Flows - Proprietary Funds	31
Statement of Fiduciary Net Position - Fiduciary Funds	32
Statement of Changes in Fiduciary Net Position - Fiduciary Funds	33
Notes to the Financial Statements:	
I Summary of Significant Accounting Policies.....	35
A. Reporting Entity.....	35
B. Government-Wide And Fund Financial Statements.....	36
C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation.....	38
D. Assets, Liabilities and Fund Equity.....	42
II Reconciliation of Government-Wide and Fund Financial Statements.....	51
A. Explanation of certain differences between Proprietary Fund Statement of Net Position and the Government-Wide Statements of Net Position.....	51

TABLE OF CONTENTS

III Stewardship, Compliance and Accountability.....	52
A. Deficit Fund Equity.....	52
IV Detailed Notes on All Funds.....	53
A. Cash and Cash Equivalents, Investments, and Bank Overdraft.....	53
B. Taxes and Other Receivables.....	56
C. Capital Assets.....	58
D. Accounts Payable and Accrued Expenses.....	60
E. Interfund Receivables, Payables, and Transfers.....	60
F. Leases.....	63
G. Long-Term Debt.....	64
H. Current Refunding.....	69
I. Advance Refunding and Defeasances - Defeasance of Debt.....	69
V Other Information.....	70
A. Property Taxes.....	70
B. Debt Limit.....	71
C. Compensated Absences.....	71
D. Defined Benefit Pension Plan.....	72
E. Deferred Compensation.....	79
F. Risk Management.....	79
G. Commitments and Contingencies.....	81
H. General Fund - Federal/State Revenue Source.....	83
I. Other Post Retirement Health Care Benefits.....	83
J. Implementation of New Accounting Pronouncements.....	89
 Required Supplementary Information:	
Budgetary Comparison Schedule - General Fund (Budget Basis).....	90
Required Supplementary Information - Retirement Plan and Post Retirement Health Care Benefits.....	91
 Other Supplementary Information:	
Budgetary Comparison Schedule Detail (Schedule of Revenues) - General Fund.....	100
Budgetary Comparison Schedule Detail (Schedule of Expenditures) - General Fund.....	102
Combining and Individual Fund Statements and Schedules:	
Combining Balance Sheet - Nonmajor Governmental Funds - Summary.....	126
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds - Summary	127
Combining Balance Sheet - Nonmajor Governmental Funds - Special Revenues.....	143
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds - Special Revenues.....	165
Webb County Clerk Archive.....	187
Hotel/Motel Occupancy Tax.....	188
Webb County Records Management And Preservation	189
Webb County District Clerk Preservation	190
Webb County Clerk Records Management And Preservation	191
Road and Bridge	192
Tax Assessor/Collector Vehicle Inventory Tax.....	193
Justice Court Technology	194
Election Contract Services	195
District Attorney Hot Check Fee	196

TABLE OF CONTENTS

Juvenile Case Manager.....	197
Courthouse Security Fees	198
J.P. Courthouse Security	199
Laredo Webb County Child Welfare Unit	200
Inmate Commissary Sales Commission	201
Child Abuse Prevention Fund.....	202
Court Initiated Guardianship.....	203
Cost Recovery Fee.....	204
County Health Care District.....	205
RHP 20 Anchor	206
Housing Finance Corporation.....	207
Combining Balance Sheet - Webb County Officials Cluster Forfeiture Funds.....	208
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Webb County Officials Cluster Forfeiture Funds.....	213
Sheriff Treasury Federal Forfeiture	218
District Attorney Treasury Federal Forfeiture.....	219
County Attorney Treasury Federal Forfeiture.....	220
District Attorney Forfeiture/Gambling	221
Sheriff Forfeiture/Gambling	222
District Attorney Justice Federal Forfeiture	223
County Attorney Justice Federal Forfeiture	224
Constable Precinct 1 Justice Federal Forfeiture	225
Constable Precinct 4 Justice Federal Forfeiture	226
Sheriff Justice Federal Forfeiture	227
District Attorney State Forfeiture	228
County Attorney State Forfeiture.....	229
Constable Precinct 1 State Forfeiture	230
Sheriff State Forfeiture.....	231
Constable Precinct 2 State Forfeiture	232
Constable Pct. 4 State Forfeiture.....	233
Combining Balance Sheet - Nonmajor Governmental Funds - Capital Projects.....	239
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds - Capital Projects.....	244
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Fund - Debt Service.....	250
Combining Statement of Net Position - Internal Service Funds	252
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds	253
Combining Statement of Cash Flows - Internal Service Funds	254
Statement of Fiduciary Net Position - Fiduciary Funds - Permanent and Available Trust Funds	256
Statement of Changes in Fiduciary Net Position - Fiduciary Funds - Permanent and Available Trust Funds.....	260
Combining Statement of Fiduciary Assets and Liabilities - Agency Funds	257
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	260
Capital Assets Used in the Operation of Governmental Funds:	
Comparative Schedules by Source	263
Schedules by Function and Activity	264
Schedule of Changes by Function and Activity	275

TABLE OF CONTENTS

STATISTICAL SECTION

Net Position by Component	288
Changes in Net Position	289
Governmental Activities Tax Revenues by Source.....	290
Fund Balances of Governmental Funds.....	291
Changes in Fund Balances of Governmental Funds.....	292
Assessed Value and Estimated Actual Value of Taxable Property.....	293
Property Tax Rates - Direct and Overlapping Governments.....	294
Principal Property Taxpayers.....	295
Property Tax Levies and Collections.....	296
Ratios of Outstanding Debt by Type.....	297
Ratios of General Bonded Debt Outstanding.....	298
Direct and Overlapping Governmental Activities Debt.....	299
Legal Debt Margin Information.....	300
Pledge-Revenue Coverage.....	301
Demographic and Economic Statistics.....	302
Principal Employers.....	303
Full-time Equivalent City Government Employees by Function.....	304
Operating Indicators by Function.....	305
Capital Asset Statistics by Function.....	306
Water Utility Activity.....	307

SINGLE AUDIT

Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance with Government Auditing Standards.....	309
Independent Auditor's Report On Compliance For Each Major Program and On Internal Control Over Compliance Required By OMB Circular A-133.....	311
Schedule Of Expenditures Of State Awards.....	313
Schedule Of Expenditures Of Federal Awards.....	315
Notes to Schedule Of Expenditures Of State Awards.....	318
Schedule Of Findings And Questioned Costs.....	319
Summary Schedule Of Prior Audit Findings.....	321



LEO FLORES

Webb County Auditor

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Laredo, Tx. 78040

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March 25, 2016

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, 2015.

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, 2015 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, 2015. The respective changes in financial position and cash flows, where applicable, for the year then ended, were also fairly presented and in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

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

PROFILE OF WEBB COUNTY GOVERNMENT

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

The current population of Webb County exceeds 265K. The hub of Webb County is the City of Laredo which is the only U.S./Mexico border city strategically positioned at the convergence of all land transportation systems. Laredo is the largest most efficient port of entry on the U.S./Mexico border. In comparison with other ports of entry along the U.S.-Mexico border, the port of Laredo has handled about 40% of the total trade over the years.

FINANCIAL POLICIES AND PLANNING

Webb County continues to enjoy a favorable financial environment. The FY 2014-2015 adopted budget was basically balanced with projected revenues equal to projected expenses. At year-end, however, actual expenses exceeded revenues by less than \$600K as a result of an Actuarial Report that required us to post an unexpected Workers Compensation expense of \$1.4M. The unrestricted General Fund balance at the beginning of FY 2015-2016 is at 20.62% of the expenditure budget, exceeding the 15% required by our Fund Balance Policy.

MAJOR INITIATIVES

The County has an Economic Development Department that actively pursues funding via federal and state grants with a focus on improving quality of life issues for communities in rural areas that are under-developed settlements with no access to utilities or potable water. The Economic Development Department additionally pursues grants tailored to strengthen areas of law enforcement, child development programs, and to support affordable housing programs.

The county built a Youth Village that has detention facilities for juvenile offenders and classrooms for a Juvenile Justice Alternative Education Program. The Juvenile Justice Education Program was established by State Government under the Education Code to provide schooling for trouble students who are expelled from regular schooling. Funding is in place to build a juvenile detoxification center at the Youth Village site sometime during this current fiscal year. The Youth Village recently broke ground on a Drug Treatment Facility for youths.

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

ACCOUNTING SYSTEM

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

BUDGETARY CONTROLS

For fiscal year 2015-2016, Commissioners Court elected to appoint two budget officers. The County's fiscal year begins October 1st and ends September 30th, but a different fiscal year period for a Fund may be prescribed by its funding source. Oversight authority and responsibility for County funds rests with Commissioners Court. Fiscal activity is recorded on one mainframe computer that County departments utilize to prepare monthly reports as required by law. The County Auditor has access to the budgetary accounting program and monitors balances before approving disbursements. Monthly financial reports are provided to Commissioners Court and to the Auditor's Board of District Judges by the County Auditor.

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, 2015 was set at \$.414700 per \$100 valuation. The debt service portion of the tax rate is set at \$.0401 to provide the necessary principal and interest payments on the County's certificates of obligation.

INTERNAL CONTROLS

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

ADMINISTRATIVE SERVICES

Administrative Services administers employee health and life insurance benefits, workers compensation benefits, IRS section 125 Cafeteria Plan, COBRA plan benefits, and Property Casualty and Liability Insurance. There are safety programs to help reduce workers compensation claims and liability exposures. The month of May is recognized as "Health & Safety Month" with training courses in CPR and first aid, health fairs, video

presentations about safety in the workplace, and a conference addressing personnel and liability issues. The director employs the services of insurance professionals to better meet the needs of the County. Case management is contracted to an outside entity to contain costs and to encourage employee rehabilitation. Periodic reports on loss control and loss occurrence are provided to Commissioners Court.

PROPRIETARY OPERATIONS

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

FIDUCIARY OPERATIONS

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

THE COMMUNITY AND THE ECONOMY

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

The North American Free Trade Agreement (NAFTA), concluded its 20th year of continued free flow of trade amongst the United States, Mexico, and Canada. Laredo's port of entry accounts for one third of U.S.-Mexico overland (truck and rail) merchandise trade. Laredo stands today as the largest land port on the United States-Mexico border. New businesses continue to make Laredo their home, capitalizing on the thriving markets on both sides of the border.

Laredo has had the best post-recession recovery according to a recent study comparing the 150 largest cities in the United States (Laredo Morning Times 08-03-14). As of June 2014, the unemployment rate for Laredo was 6.3%. Laredo boasts the #1 Wal-Mart in the nation based on sales per square foot. HEB Plus, Hobby Lobby, a second Best Buy, a second Academy Store, TJ Maxx, and three Walgreens have recently opened. These stores along with all the other retail stores are continually trying to attract visitors from Mexico.

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

CERTIFICATE OF ACHIEVEMENT

Webb County was awarded a "*Certificate of Achievement for Excellence in Financial Reporting*" by the Government Finance Officers Association of the United States and Canada (GFOA) for its Comprehensive Annual Financial Report for the year ended September 30, 2014. 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 annually for the last twenty four (24) consecutive years. 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 award consideration.

ACKNOWLEDGEMENTS

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

Respectfully submitted,



Leo Flores
Webb County Auditor

***Government
Finance
Officers
Association
Award***

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the fiscal year ended September 30, 2014. 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, 2014

Executive Director/CEO

WEBB COUNTY OFFICIALS AND DEPARTMENT HEADS

COMMISSIONERS COURT

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

COURTS OF LAW

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

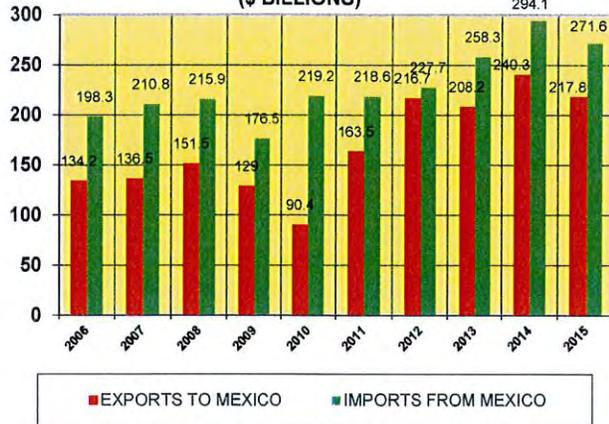
Flores, Leo	County Auditor
Gutierrez, Leticia	Interim-County Purchasing Agent
Mojica, Melissa L.	Chief Juvenile Probation Officer
Vidaurri, Melinda	Chief Adult Probation Officer

DEPARTMENT HEADS

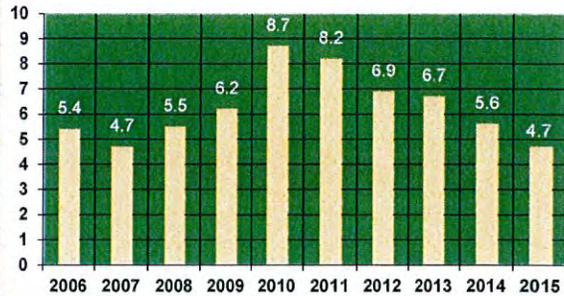
Araiza, Gregorio B., III	Larga Vista Community Center Director
Aranda, Virginia	Public Defender
Cadena, Nancy	Indigent Health Care Director
Carrillo, Yolanda L.	Law Librarian
Cavazos, Javier	Fred & Anita Bruni Community Center Director
Cortinas, Ma. Nelda	Bruni Community Center Director
Davila, Sara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

WEBB COUNTY'S BUSINESS BAROMETER

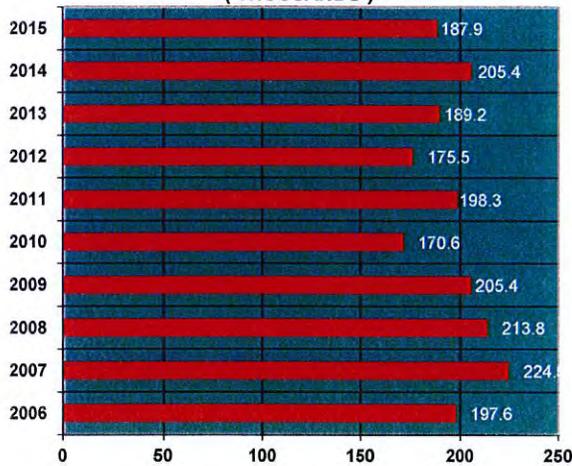
U.S. / MEXICO TRADE
(\$ BILLIONS)



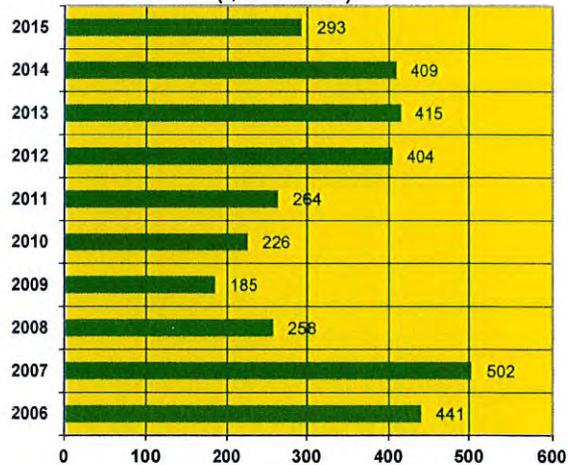
UNEMPLOYMENT RATE



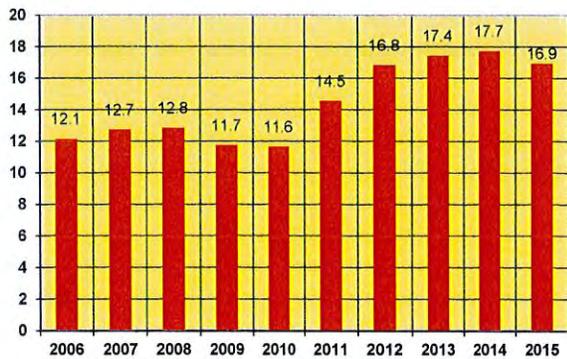
AIRLINE PASSENGERS
(THOUSANDS)



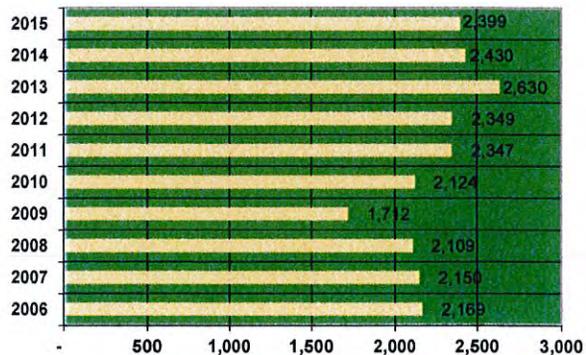
TOTAL BUILDING PERMITS
(\$ MILLIONS)



WEBB COUNTY SALES TAX REBATES



TRUCK SHIPMENTS THROUGH LAREDO
LOADED SHIPMENTS IN THOUSANDS



SOURCE: LAREDO DEVELOPMENT FOUNDATION



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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Webb County, Texas (the "County" as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the County'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, 2015, 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.

Emphasis of Matter

As described in the notes to the financial statements, in fiscal year 2015, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27; and, GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68. GASB Statement No. 68, as amended and clarified by GASB Statement No. 71, requires state and local government employers to display the actuarially determined Net Pension Liability in its financial statements and certain disclosures. Our opinion is not modified with respect to this matter.

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 24, 2016, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

March 24, 2016



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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, 2015. 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 2015 by \$140,378,401 (*total net position*). Of this amount, \$21,515,005 (*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 \$517,556 (0.37%) from the previous year. This was attributable to a net decrease of \$2,129,631 in governmental-type net position and an increase of \$2,647,187 in business-type net position.
- GASB statement 68 represents a significant change in reporting and disclosure requirements for pension plans. Total year end net pension liability is \$14,775,339, of which \$7,106,769 was an adjustment to beginning 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 \$47,017,969, a decrease of \$5,337,339 from the prior year. The revenue with the most significant changes were an increase of \$6.5 million (or 10.9%) property taxes revenues. The Corrections and Rehabilitation expenditures had an increase of \$2 million (or 12.7%) from the prior year.
- The County's General Fund reported a fund balance of \$20,110,931, a decrease of \$578,133 (or 2.8%) from prior year. The unassigned fund balance for the general fund was \$15,262,776, or 17.3% of total general fund expenditures.

Long-Term Debt Highlight

- Webb County's total bond debt outstanding decreased by \$5,438,052 by the end of the fiscal year as compared to prior year.
- Webb County issued \$9,585,000 in Limited Tax Refunding Bonds, Series 2014, which retired \$10,065,000 of maturities of other loans.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

The *Statement of Net Position* presents information on all of the County's assets and deferred outflow of resources less liabilities, and deferred inflow of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the *financial position* of the County is improving or deteriorating. During 2015, the net position of the County increased by \$517,556.

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 111 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 109 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 \$140,378,401 at September 30, 2015.

Webb County's Net Position
(in Thousands)

	Governmental		Business-type		Total	
	Activities		Activities			
	2015	2014	2015	2014	2015	2014
Current and other assets	\$ 85,587	\$ 88,262	\$ (2,295)	\$ (3,777)	\$ 83,292	\$ 84,484
Capital Assets	147,691	147,366	15,189	14,503	162,880	161,869
Total assets	<u>233,278</u>	<u>235,628</u>	<u>12,894</u>	<u>10,725</u>	<u>246,172</u>	<u>246,353</u>
Deferred Outflow of Resources	10,115	1,420	125	28	10,240	1,448
Current and other liabilities	16,890	13,622	493	400	17,383	14,023
Long-term liabilities outstanding	92,511.44	80,262	6,139	6,542	98,651	86,805
Total liabilities	<u>109,402</u>	<u>93,885</u>	<u>6,632</u>	<u>6,943</u>	<u>116,034</u>	<u>100,828</u>
Deferred Inflow of Resources					-	-
Net Position:						
Net investment in capital assets	81,637	92,426	10,102	8,795	91,739	101,221
Restricted	27,009	31,854	115	115	27,124	31,969
Unrestricted	25,345	18,883	(3,830)	(5,100)	21,515	13,784
Net Position	<u>\$ 133,992</u>	<u>\$ 143,163</u>	<u>\$ 6,387</u>	<u>\$ 3,811</u>	<u>\$ 140,378</u>	<u>\$ 146,974</u>

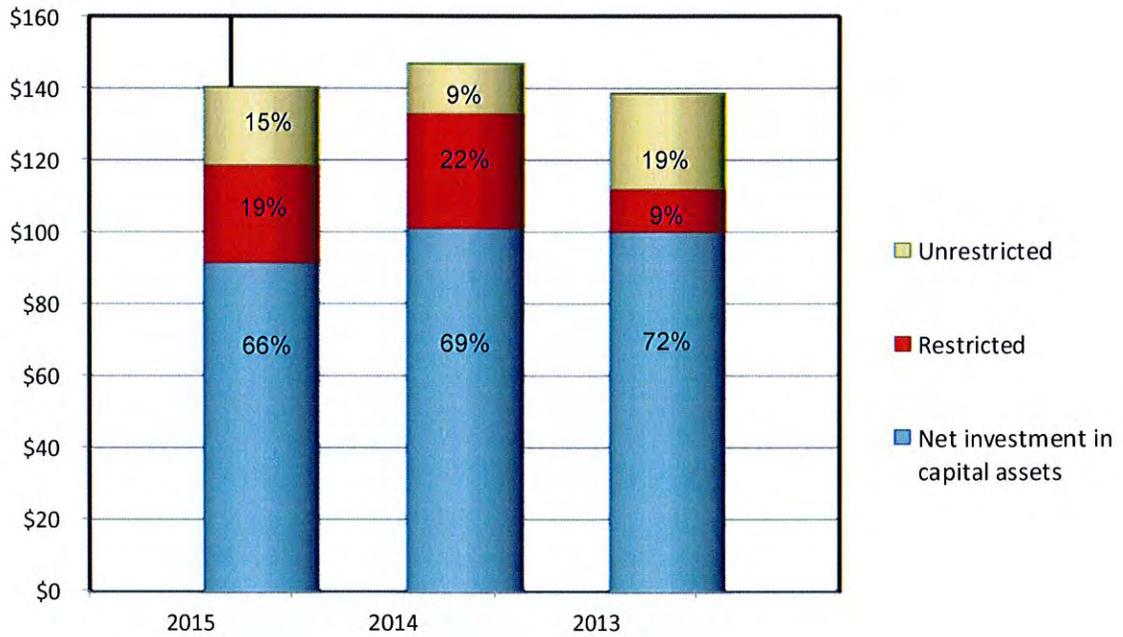
By far, the largest portion of the County's net position, \$91,739,317 (65.4%) reflects investment in buildings, vehicles, equipment, infrastructure and construction in progress, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, \$27,124,079 (19.3%) represents resources that are subject to external restrictions. The remaining balance of *unrestricted net position* \$21,515,005 (15.3%) 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

(In Millions)



The following table demonstrates the County's net position increased by \$517,556 from the prior year.

Webb County, Texas						
Changes in Net Position						
(in Thousands)						
	Governmental		Business-type		Total	
	Activities		Activities			
	2015	2014	2015	2014	2015	2014
REVENUES						
Program revenues:						
Charges for services	\$ 12,330	\$ 11,997	\$ 2,039	\$ 2,190	\$ 14,369	\$ 14,186
Operating grants and contributions	41,984	36,581			41,984	36,581
Capital grants and contributions	391	995			391	995
General revenues:						
Property taxes	75,690	70,087			75,690	70,087
Other taxes	18,305	18,710			18,305	18,710
Other	1,136	2,065	7	61	1,143	2,127
Total Revenues	\$ 149,836	\$ 140,435	\$ 2,046	\$ 2,251	\$ 151,882	\$ 142,686
EXPENSES						
Program activities						
Primary government:						
Governmental activities:						
General Government	\$ 22,028	\$ 21,729			\$ 22,028	\$ 21,729
Public Safety	26,222	22,427			26,222	22,427
Justice System	37,689	31,920			37,689	31,920
Health and Human Services	28,740	23,048			28,740	23,048
Infrastructure and Environmental Services	7,493	8,050			7,493	8,050
Correction and Rehabilitation	18,566	17,950			18,566	17,950
Community and Economic Development	4,155	4,058			4,155	4,058
Interest on Long-term Debt	2,864	2,898			2,864	2,898
Business-type Activities						
Webb County Enterprise Funds			\$ 3,607	\$ 3,372	3,607	3,372
Total Expenses	\$ 147,757	\$ 132,080	\$ 3,607	\$ 3,372	\$ 151,364	\$ 135,452
Increase (decrease) in net position before special items and transfers	\$ 2,079	\$ 8,521	\$ (1,561)	\$ (1,308)	\$ 518	\$ 7,234
Transfers	(4,208)	(916)	4,208	916		
Change in net position	<u>\$ (2,130)</u>	<u>\$ 7,604</u>	<u>\$ 2,647</u>	<u>\$ (392)</u>	<u>\$ 518</u>	<u>\$ 7,234</u>
Net position - beginning (restated)	136,121	135,725	3,739	4,015	139,861	139,740
Net position - end of year	<u>\$ 133,992</u>	<u>\$ 143,329</u>	<u>\$ 6,387</u>	<u>\$ 3,623</u>	<u>\$ 140,378</u>	<u>\$ 146,952</u>

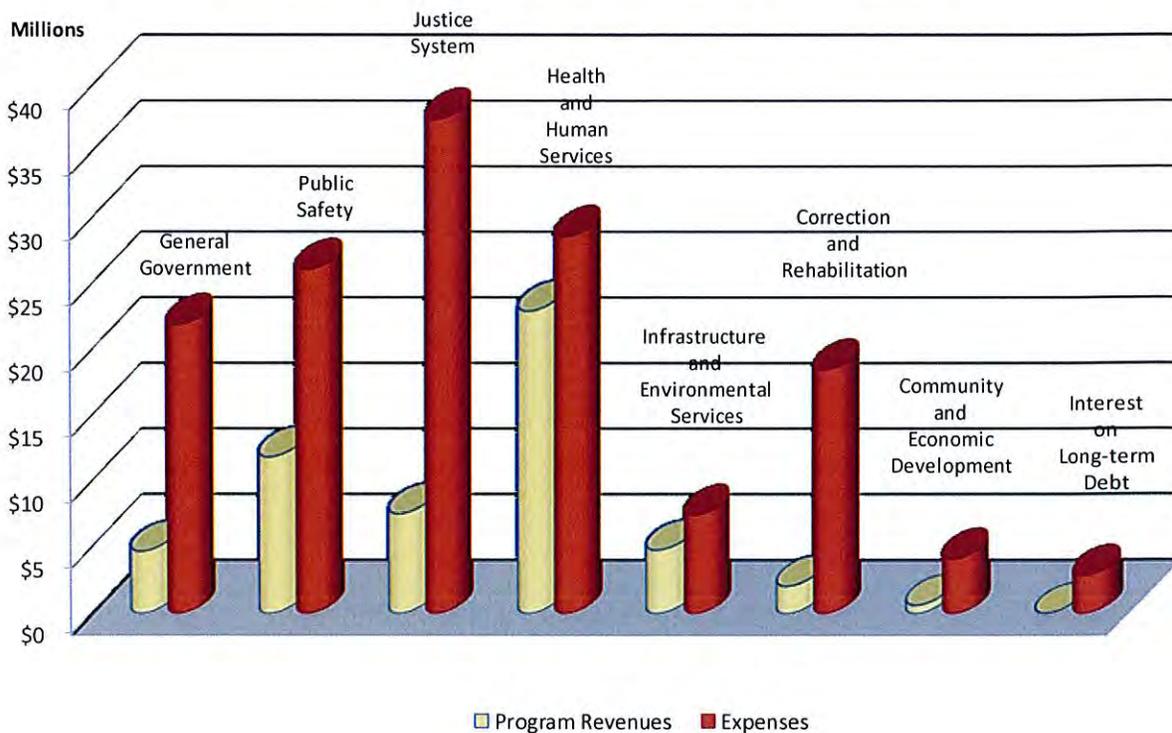
During the current fiscal year, the County's total revenues increased by \$9,195,812 (6.4%) and total expenses increased by \$15,912,064 (11.7%). Total revenues for this year were more than total expenses resulting in an increase in *net position* of \$517,556. Most of the growth reflects an increase in revenues from operating grants and contributions as compared to the previous year in the amount of \$5.4 million (or 14.8%) which is attributable to the increase funding in federal and state awards to the County.

Governmental Activities

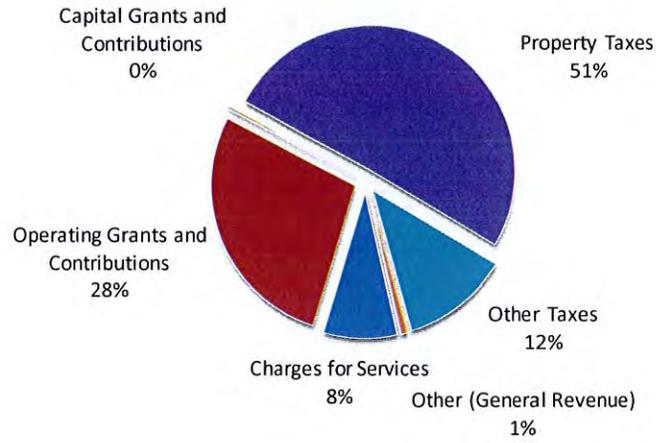
Governmental activities decreased the County's net position by \$2,129,631. Key elements of this decrease are as follows:

- Overall, revenue increased by \$9.4 million or 6.7 percent of which a significant share of \$5.6 million relates to property taxes and \$5.4 million to operating grants and contributions.
- The Public Safety function was the function with the most significant changes in revenue with an increase of \$3.8 million (49.3%) compared from prior year. The change can be attributable to revenue from Federal and State forfeitures. Health and Human Services revenue increased by \$2.2 million (10.6%) compared to prior year, which can be mainly attributed to grants for the Head Start Program.
- Expenses of governmental activities increased by \$15.7 million which is 11.9% increase from the prior year; which is primarily attributable to the increasing cost of Justice System function with \$5.8 million increase and the expenses incurred for the Health and Human Services function with an increase of \$5.7 million. The Health and Human Services increased cost can be attributable to increased funding in operating grants and contributions from Health Care Funding District fund which provides the nonfederal share of a Medicaid supplemental payment program by requiring a mandatory payment from institutional health care providers in the District.

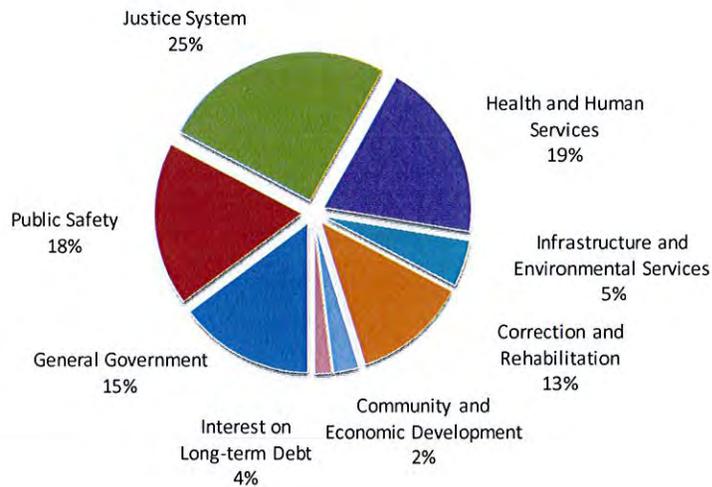
Program Revenue and Expense- Governmental Activities



Revenues by Source - Governmental Activities



Expenses by Function - Governmental Activities



Business-type Activities

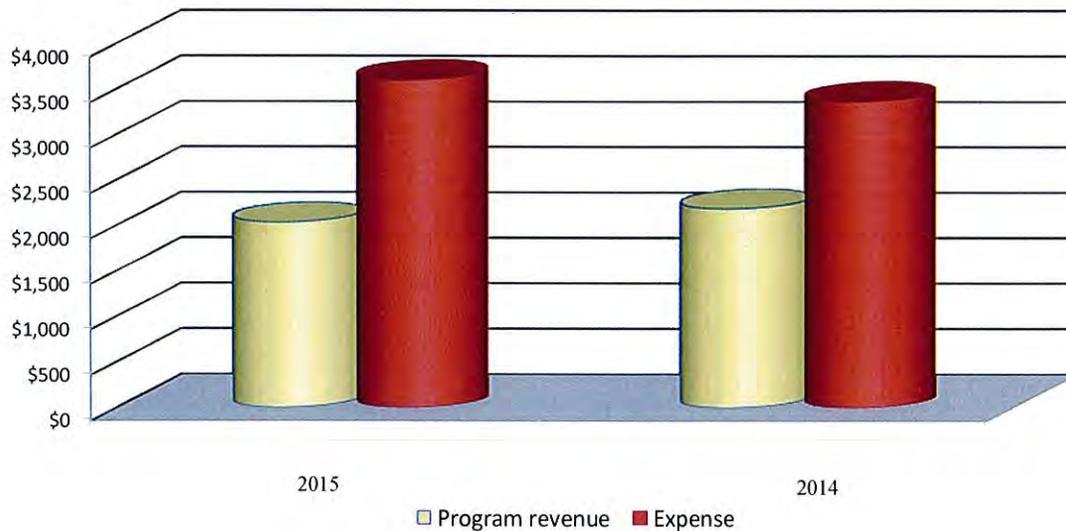
Business-type activities increased the County's net position by \$2,647,187 and had an ending net position balance of \$6,386,667. Key elements of the current year ending net position balance are as follows:

- Charges for services decreased by \$151,299 (6.9%) from prior year, as compared to the cost of operating expenses which increased by \$235,261 (7.0%) resulting in a current year decrease in net position before transfers of \$1.6 million.
- The Water Utility enterprise fund resulted in a loss before contributions and transfers of \$1,118,385. The most significant contribution to the loss was continuing increase of operation personnel costs as compared to prior year by \$274,917 (or 30%).
- The Casa Blanca Golf Course resulted with a loss before contributions and transfers of \$387,944.

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

(In Thousands)



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 \$47,017,969, a decrease of \$5,377,339 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 \$15,262,776, while the total fund balance was \$20,110,931. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 17.3 % of total General Fund expenditures.

The Fund Balance of the Webb County's General Fund decreased by \$578,133 from the previous fiscal year. Key differences between last year's General Fund activities and this year's include:

- Revenues increased by \$5,930,735 (6.8%) from the previous year. The most significant changes were an increase of \$6,495,486 for current ad-valorem property taxes (10.9%) and \$483,997 (8.9%) for charges for services. Webb County continues to benefit from economic growth as new business are coming to the area and home constructions are on high demand, resulting in higher property valuations, employment growth, and positive economic development in the area and the State of Texas.
- Corrections and rehabilitation expenditures increased by \$2,036,798 (12.7%) from the previous year. The most significant change was an increase of \$1.2 million (9.1%) for Jail personnel wages and fringe benefits by more positions. The jail is under the direct supervision of the sheriff. Jail administration focuses on facilitating the operation and interaction of all sections, shifts, and activities of the detention facility in compliance with mandates from the Texas Commission on Jail Standards.
- Justice System expenditures increased by \$1,774,902 (6.5%) from the previous year. The most significant changes were increases of \$331,515 for the District

Attorney and \$288,343 for the Public Defender to fund more personnel to assist in prosecuting cases and ensuring legal representation to defendants, respectively.

The **Certificates of Obligation, Series 2013 Fund** is a capital project fund which accounts for the issuance of \$18 million bond debt. Proceeds from the Certificates will be used for the purpose of design, planning, acquisition, construction, and renovation of public property. Most significant projects include the juvenile and adult rehabilitation and detox facilities, fire station, and system software and hardware improvements. Current year expenditures of \$4.3 million, in part represent the purchase of system software and hardware of \$1.6 million and the re-construction of the Restitution Center for \$1.1 million.

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 \$6,251,700.
- The Water Utility Fund net position at year end totaled \$6,661,612. Of this amount, 127% is invested in capital assets net of related debt. Charges for services increased by \$13,294 (or 0.7%) from the previous year. Current year operations resulted in operating loss of \$948,930. The operating loss can also be attributed to current year depreciation expenses of \$452,393. Current year losses and unrestricted fund deficit have been amortized to be covered with general fund transfers in four years.
- The Casa Blanca Golf Course net position at year end totaled negative \$409,912. Of this amount, \$1.6 million is invested in capital assets net of related debt; resulting in an unrestricted net position balance of negative \$2.1 million. The operating loss for the year was \$360,172. Part of the operating loss can be attributed to current year other expenses of reimbursable labor of \$216,468.

GENERAL FUND BUDGETARY HIGHLIGHTS

At year end, general fund expenditures were less than amended budget estimates by \$769,688. In contrast, General fund revenues were less than budgeted estimates by \$1,344,843 resulting in a negative variance of \$575,155. The most significant variance was in the Charges for Services revenues with a \$478,083 positive variance; this variance was due to an increase in service fees, as demand increased for District Clerk services. Sales and Miscellaneous Taxes revenues had a negative variance of \$1,026,650, the most significant variance was due to revenue received from the General Sales Tax by negative \$1,051,618.

In addition, Webb County Commissioners Court approved transfers to increase the budget for transfers out by \$5.7 million. Most significantly were transfers to capital projects and Employee Health Benefits Fund being funded by payroll savings; capital outlay fund and permanent improvement fund, with \$680,455 and \$1,104,500 respectively and the Employee Health Benefits Fund with transfers of \$1,529,194.

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, 2015, amounted to \$162,880,454 (net of accumulated depreciation). The total increase in the County's net investment in capital asset for the current fiscal year was 0.63%. 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, Loop 20 Extension Project, with a cost of \$1.2 million was funded by Texas Department of Transportation. This project is for the preliminary engineering phase of the construction of main lanes and overpasses along Loop 20.
- The purchase of vehicles and heavy machinery totaled \$1.7 million and \$679,060, respectively.
- Equipment purchased from Tyler Technologies include system software and hardware of \$1.6 million to be used for civil papers, warrants, and personnel functionality.

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

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Capital assets, not being depreciated:						
Land and improvements	\$ 8,713	\$ 8,713	\$ 1,961	\$ 1,961	\$ 10,674	\$ 10,674
Infrastructure in progress	11,286	9,436	419	403	11,705	9,839
Construction in progress	5,261	4,424	-	98	5,261	4,522
Total capital assets, not being depreciated	<u>25,259</u>	<u>22,573</u>	<u>2,381</u>	<u>2,463</u>	<u>27,640</u>	<u>25,035</u>
Capital assets, being depreciated, net:						
Infrastructure	51,559	53,195	10,471	10,685	62,031	63,880
Buildings	56,256	57,797	620	460	56,876	58,257
Furniture, fixtures and equipment	12,632	13,304	1,717	894	14,349	14,199
Intangible	1,985	498	-	-	1,985	498
Total capital assets, being depreciated, net	<u>122,433</u>	<u>124,793</u>	<u>12,808</u>	<u>12,040</u>	<u>135,241</u>	<u>136,833</u>
Total	<u>\$147,691</u>	<u>\$147,366</u>	<u>\$ 15,189</u>	<u>\$ 14,503</u>	<u>\$162,880</u>	<u>\$161,869</u>

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

Debt Administration

At the end of the current fiscal year, the County had total bond debt outstanding of \$69,071,000. The governmental bond debt is payable from the levy of a direct ad valorem tax on all taxable property located within the County and the business-type debt is payable from Webb County Water Utility self-supporting fees and Casa Blanca Golf Course fees. The County's debt total decreased by \$5,438,052 (6.9%) from the previous fiscal year.

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

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Certificates of obligation	22,099	26,020	1,972	2,232	24,071	28,252
Limited tax refunding bonds	44,096	45,193	3,746	4,048	47,843	49,241
Other lending requirements	1,746	1,574	103	133	1,848	1,707
Total	\$ 67,941	\$ 72,787	\$ 5,821	\$ 6,413	\$ 73,762	\$ 79,200

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

Texas Statutes limit the amount of general obligation debt a government entity may issue up to 25% of its total assessed value of real property. The current debt limitation for the County of Webb is \$4,550,514,501 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 2015 unemployment rate for the County of Webb was at 5.1%, which is a decrease of 0.8% from a year ago. Webb County's unemployment rate was still higher than Texas rate of 4.4% and lower than national average rate of 5.3%.
- Webb County employer's retirement contribution rate decreased from 10.50% to 10.40% effective January 1, 2016. The employee contribution rate will remain at 6%.
- Webb County employer's health insurance contribution rate increased from \$5,850 to \$6,210.10 (or 6.15%) effective January 1, 2016. The employee contribution rate increased by 15% per plan.
- The real property assessed value for calendar year 2015 increased by \$547,713,529, or 2.97% from the previous calendar year.
- The budget for fiscal year 2016 included a decrease of \$800,000 in general sales tax.
- Enterprise fund will report capital contribution for debt service requirements.

All of these factors were considered in preparing the Webb County's budget for the 2016 fiscal year.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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



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Webb County, Texas
Statement of Net Position
September 30, 2015

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 56,847,351	\$ 851,382	\$ 57,698,733
Receivables:			
Delinquent taxes, net of allowance for uncollectible accounts	11,792,026	-	11,792,026
Accounts and other, net	4,976,720	186,191	5,162,911
Internal Balances	3,416,707	(3,416,707)	-
Due from other governmental agencies	8,303,861	-	8,303,861
Inventories	209,325	80,901	290,226
Other assets	40,978	3,060	44,038
Capital Assets, not being depreciated:			
Land and improvements	8,712,827	1,961,407	10,674,234
Infrastructure in progress	11,285,567	419,345	11,704,912
Construction in progress	5,260,513	-	5,260,513
Capital Assets, being depreciated:			
Infrastructure	105,754,675	14,038,439	119,793,114
Buildings	104,847,800	1,069,215	105,917,015
Equipment and Furniture	55,554,285	3,097,677	58,651,962
Less: Accumulated Depreciation	(143,724,242)	(5,397,054)	(149,121,296)
Total Capital Assets	147,691,425	15,189,029	162,880,454
Total Assets	233,278,393	12,893,856	246,172,249
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on refunding of debt	1,362,941	36,554	1,399,495
Deferred outflows TCDRS Pension	8,752,142	88,406	8,840,548
Total deferred outflows of resources	10,115,083	124,960	10,240,043
LIABILITIES			
Accounts payable and accrued expenses	10,530,575	417,722	10,948,297
Claims payable	2,115,158	75,025	2,190,183
Payable to fiduciary funds	3,702,157	-	3,702,157
Due to other governmental agencies	371,409	-	371,409
Unearned revenue	171,007	-	171,007
Long-term liabilities			
Due within one year			
Bonds, capital leases and contracts	5,869,268	652,569	6,521,837
Accrued interest	614,922	51,466	666,388
Compensated absences	1,855,802	29,699	1,885,501
Claims and judgments	1,844,672	-	1,844,672
Due in more than one year			
Bonds, capital leases and contracts	62,071,760	5,168,390	67,240,150
Compensated absences	2,809,256	67,800	2,877,056
Claims and judgments	1,331,165	-	1,331,165
OPEB liability	1,487,004	21,727	1,508,731
Net Pension liability	14,627,587	147,752	14,775,339
Total liabilities	109,401,742	6,632,149	116,033,891
DEFERRED INFLOWS OF RESOURCES			
Total deferred inflows of resources	-	-	-
NET POSITON			
Net investment in capital assets	81,637,053	10,102,264	91,739,317
Restricted for:			
Capital projects	14,117,898	-	14,117,898
Debt service	1,335,468	114,894	1,450,362
Legislative	11,555,819	-	11,555,819
Unrestricted	25,345,496	(3,830,491)	21,515,005
Total net position	\$ 133,991,734	\$ 6,386,667	\$ 140,378,401

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

Webb County, Texas
Statement of Activities
For the Year Ended September 30, 2015

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenue</u> <u>Operating Grants and</u> <u>Contributions</u>
Primary government			
Governmental Activities			
General Government	\$ 22,027,892	\$ 4,311,046	\$ 396,657
Public Safety	26,221,560	346,756	11,561,083
Justice System	37,689,154	4,034,442	3,541,883
Health and Human Services	28,740,016	14,248	23,022,484
Infrastructure and Environmental Services	7,493,042	3,594,458	821,475
Correction and Rehabilitation	18,566,233	29,347	2,029,464
Community and Economic Development	4,155,237	-	610,470
Interest on Long-term debt	2,864,085	-	-
Total governmental activities	147,757,219	12,330,297	41,983,516
Business-type activities			
Webb County Water Utility	3,032,915	1,852,588	-
Casa Blanca Golf Course	573,903	185,948	-
Total business-type activities	3,606,818	2,038,536	-
Total primary government	151,364,037	14,368,833	41,983,516

General revenues:

Taxes:

- Property taxes, levied for general purposes
- Property taxes, levied for debt service
- Hotel Motel occupancy tax
- Sales and miscellaneous tax
- Unrestricted investment earnings
- Miscellaneous

Transfers

Total general revenues, and transfers

Change in net position

Net position - beginning, restated

Net position - ending

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

Net (Expense) Revenue and Changes in Net Position

<u>Capital Grants and Contributions</u>	<u>Primary Government</u>		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ -	\$ (17,320,189)		\$ (17,320,189)
-	(14,313,721)		(14,313,721)
-	(30,112,829)		(30,112,829)
-	(5,703,284)		(5,703,284)
391,068	(2,686,041)		(2,686,041)
-	(16,507,422)		(16,507,422)
-	(3,544,767)		(3,544,767)
-	(2,864,085)		(2,864,085)
<u>391,068</u>	<u>(93,052,338)</u>		<u>(93,052,338)</u>
-		(1,180,327)	(1,180,327)
-		(387,955)	(387,955)
-		<u>(1,568,282)</u>	<u>(1,568,282)</u>
<u>391,068</u>	<u>(93,052,338)</u>	<u>(1,568,282)</u>	<u>(94,620,620)</u>
	68,425,237	-	68,425,237
	7,264,910	-	7,264,910
	599,835	-	599,835
	17,704,934	-	17,704,934
	158,085	65	158,150
	978,135	6,975	985,110
	<u>(4,208,429)</u>	<u>4,208,429</u>	<u>-</u>
	<u>90,922,707</u>	<u>4,215,469</u>	<u>95,138,176</u>
	<u>(2,129,631)</u>	<u>2,647,187</u>	<u>517,556</u>
	<u>136,121,365</u>	<u>3,739,480</u>	<u>139,860,845</u>
	<u>\$ 133,991,734</u>	<u>\$ 6,386,667</u>	<u>\$ 140,378,401</u>

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

**Webb County, Texas
Balance Sheet
Governmental Funds
September 30, 2015**

	<u>General Fund</u>	<u>Certificates of Obligation, Series 2013</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and investments	\$ 31,996,502	\$ 10,402,082	\$ 8,976,576	\$ 51,375,160
Taxes receivable, net	10,465,755	-	1,326,271	11,792,026
Due from other funds	-	-	9,076,268	9,076,268
Receivable from other governments	2,100,381	-	4,813,333	6,913,714
Other receivables, net	3,839,103	-	1,021,262	4,860,365
Inventories	196,256	-	13,070	209,326
Other assets	36,690	-	4,288	40,978
Total assets	<u>48,634,687</u>	<u>10,402,082</u>	<u>25,231,068</u>	<u>84,267,837</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>48,634,687</u>	<u>10,402,082</u>	<u>25,231,068</u>	<u>84,267,837</u>
LIABILITIES				
Accounts payable	3,751,096	328,324	1,196,757	5,276,177
Due to other funds	2,568,037	-	4,146,014	6,714,051
Payable to other governments	370,599	-	810	371,409
Unearned revenues	149	-	170,858	171,007
Payable to fiduciary funds	3,702,157	-	-	3,702,157
Other accrued expenditures	2,345,484	-	638,771	2,984,255
Other payables	2,135,079	46,106	88,961	2,270,146
Total liabilities	<u>14,872,601</u>	<u>374,430</u>	<u>6,242,171</u>	<u>21,489,202</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	10,123,821	-	1,286,556	11,410,377
Court fines	3,497,337	-	-	3,497,337
Unavailable revenues	29,997	-	822,955	852,952
Total deferred inflows of resources	<u>13,651,155</u>	<u>-</u>	<u>2,109,511</u>	<u>15,760,666</u>
Total liabilities and deferred inflows of resources	<u>28,523,756</u>	<u>374,430</u>	<u>8,351,682</u>	<u>37,249,868</u>
Fund balances:				
Nonspendable:				
Inventories	196,256	-	13,070	209,326
Prepaid items	23,701	-	483	24,184
Restricted:				
General government	-	3,149,230	2,467,335	5,616,565
Justice system	-	3,653,611	1,303,453	4,957,064
Health and human services	-	-	3,304,570	3,304,570
Infrastructure & environmental services	-	680,274	2,200,326	2,880,600
Correctional and rehabilitation	-	154,995	69,057	224,052
Community and economic development	-	1,000,000	489,553	1,489,553
Debt service	-	-	1,335,468	1,335,468
Public safety	-	1,341,284	3,547,053	4,888,337
Other purposes	-	48,258	85,649	133,907
Committed:				
General government	3,086,827	-	1,974,838	5,061,665
Justice system software acquisition	1,500,000	-	-	1,500,000
Community and economic development	-	-	165,800	165,800
Infrastructure & environmental services	7,362	-	-	7,362
Other purposes	-	-	15,687	15,687
Assigned:				
Imprest and change funds	17,937	-	9,190	27,127
Other purposes	16,072	-	-	16,072
Unassigned:	15,262,776	-	(102,147)	15,160,629
Total fund balances	<u>20,110,931</u>	<u>10,027,652</u>	<u>16,879,386</u>	<u>47,017,969</u>
Total liabilities and fund balances	<u>\$ 48,634,687</u>	<u>\$ 10,402,082</u>	<u>\$ 25,231,068</u>	<u>\$ 84,267,837</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, 2015

Total Fund Balances, Governmental funds \$ 47,017,969

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	291,415,667
Deduct - accumulated depreciation	(143,724,242)

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

Taxes receivables, deferred	11,410,377
Accounts receivables and fines, net	5,740,440

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. (134,965)

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	139,382
Add - deferred amount for refunding	1,362,941
Add - deferred amount for TCDRS pension	8,752,142
Deduct - bonds payable	(63,496,988)
Deduct - capital leases	(1,745,559)
Deduct - accrued interest on bonds payable	(614,922)
Deduct - bond premiums	(2,837,863)
Deduct - accrued compensated absences	(4,665,058)
Deduct - net pension liabilities	(14,627,587)

Total Net Position - Governmental Activities	\$ 133,991,734
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The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2015

	<u>General Fund</u>	<u>Certificates of Obligation, Series 2013</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
Property Taxes	\$ 65,976,790	\$ -	\$ 9,524,953	\$ 75,501,743
Sales and other taxes	17,573,350	-	599,835	18,173,185
Fees and fines	529,187	-	1,576,610	2,105,797
Intergovernmental	2,248,136	-	35,382,645	37,630,781
Charges for services	5,945,153	-	4,353,327	10,298,480
Investment earnings	99,185	24,315	12,820	136,320
Miscellaneous	253,605	-	648,816	902,421
Grant matching	-	-	4,345,606	4,345,606
Total revenues	92,625,406	24,315	56,444,612	149,094,333
EXPENDITURES				
Current:				
General government	19,682,021	80,413	1,535,575	21,298,009
Public safety	14,426,541	-	7,550,238	21,976,779
Justice system	28,966,550	-	3,996,976	32,963,526
Health and human services	4,287,989	-	23,463,687	27,751,676
Infrastructure and environmental services	160,907	5,500	6,468,896	6,635,303
Corrections and rehabilitation	18,041,076	-	854,051	18,895,127
Community and economic development	2,900,552	-	571,477	3,472,029
Debt Service:				
Principal	-	-	5,575,524	5,575,524
Interest and other charges	-	-	2,424,612	2,424,612
Bond issuance costs	-	-	138,592	138,592
Capital outlay	-	4,193,185	4,736,138	8,929,323
Total Expenditures	88,465,636	4,279,098	57,315,766	150,060,500
Excess (deficiency) of revenues over expenditures	4,159,770	(4,254,783)	(871,154)	(966,167)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	8,376,181	8,376,181
Capital leases issued	-	-	576,352	576,352
Premium on bonds issued	-	-	887,143	887,143
Payments to refunded bond escrow agent	-	-	(9,100,302)	(9,100,302)
Transfers in	1,612,962	768,951	2,700,341	5,082,254
Transfers out	(6,352,395)	(1,507,551)	(2,463,349)	(10,323,295)
Sale of capital assets	1,530	-	88,965	90,495
Total other financing sources and uses	(4,737,903)	(738,600)	1,065,331	(4,411,172)
Net change in fund balances	(578,133)	(4,993,383)	194,177	(5,377,339)
Fund balances - beginning, restated	20,689,064	15,021,035	16,685,209	52,395,308
Fund balances - ending	\$ 20,110,931	\$ 10,027,652	\$ 16,879,386	\$ 47,017,969

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, 2015

Total Net Change in Fund Balances - Governmental Funds: **\$ (5,377,339)**

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

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

This is the amount by which capital outlays \$8,929,324 exceeded depreciation \$8,092,147 in the current period. 837,177

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. (14,782)

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. 220,105

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:	
Refunding bonds issued	(8,376,181)
Premium on bonds issued	(887,143)
Capital leases issued	(576,352)
Repayments	
To escrow agent	9,100,302
Principal payments	5,575,524
Amortization of Premiums and Discounts	290,890
Amortization of Deferred Amount on Refunding	(338,464)

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:

Changes in net pension liability	1,160,257
Accrued interest payable not reflected on Governmental funds	(253,307)
Changes in reserve for inventory	(54,998)
Changes in allowance for uncollectible	(191,530)
Compensated absences	(459,187)
Capital assets transferred out to the Water Utility Enterprise Fund	(496,582)

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. (2,288,021)

Change in Net Position - Governmental Activities **\$ (2,129,631)**

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

Webb County, Texas
Statement of Net Position
Proprietary Funds
September 30, 2015

	Business Type Activities			Governmental
	Enterprise Funds			Activities
	(Major Fund)	(Major Fund)		
	<u>Water Utility</u>	<u>Casa Blanca Golf Course</u>	<u>Total</u>	<u>Internal Service Funds</u>
ASSETS				
Current assets:				
Cash and investments	\$ 739,739	\$ 111,643	\$ 851,382	\$ 5,472,192
Accounts Receivable, net	184,801	1,389	186,190	-
Due from other funds	-	-	-	3,616,741
Other receivables	-	-	-	116,353
Inventories	60,175	20,726	80,901	-
Prepaid Expenses	3,060	-	3,060	-
Total current assets	987,775	133,758	1,121,533	9,205,286
Non-current assets:				
Capital Assets:				
Land and improvements	216,295	1,745,112	1,961,407	-
Infrastructure in progress	419,345	-	419,345	-
Infrastructure	12,992,644	298,168	13,290,812	-
Utility System	747,627	-	747,627	-
Buildings	574,357	494,858	1,069,215	-
Equipment and furniture	2,289,368	808,309	3,097,677	84,068
Less Accumulated depreciation	(4,603,187)	(793,867)	(5,397,054)	(84,068)
Total non-current assets	12,636,449	2,552,580	15,189,029	-
Total assets	13,624,224	2,686,338	16,310,562	9,205,286
DEFERRED OUTFLOWS OF RESOURCES				
Deferred loss on refunding of debt	34,559	1,995	36,554	-
Deferred outflows TCDRS Pension	88,406	-	88,406	-
Total deferred outflows of resources	122,965	1,995	124,960	-

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

Webb County, Texas
Statement of Net Position
Proprietary Funds
September 30, 2015

	Business Type Activities			Governmental
	Enterprise Funds			Activities
	(Major Fund)	(Major Fund)		Internal Service
	Water Utility	Casa Blanca Golf Course	Total	Funds
LIABILITIES				
Current Liabilities:				
Accounts payable	302,740	26,761	329,501	-
Claims payable	-	-	-	2,115,158
Salaries payable	40,822	-	40,822	-
Accrued interest payable	42,938	8,528	51,466	-
Due to other funds	1,502,532	2,049,142	3,551,674	2,427,288
Other accrued expenses	47,399	-	47,399	-
Customer deposits	75,025	-	75,025	-
Compensated absences	29,699	-	29,699	-
Capital lease obligation	-	31,274	31,274	-
Claims and judgments	-	-	-	1,844,671
Bonds, notes and loans payable	585,841	35,454	621,295	-
Total current liabilities	<u>2,626,995</u>	<u>2,151,159</u>	<u>4,778,154</u>	<u>6,387,117</u>
DEFERRED INFLOWS OF RESOURCES				
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-current liabilities:				
Compensated absences	67,800	-	67,800	-
Capital lease obligation	-	71,582	71,582	-
Claims and judgments	-	-	-	1,331,165
OPEB liability	21,727	-	21,727	1,487,004
Net Pension liability	147,752	-	147,752	-
Bonds, notes and loans payable	4,221,303	875,504	5,096,807	-
Total non-current liabilities	<u>4,458,582</u>	<u>947,086</u>	<u>5,405,668</u>	<u>2,818,169</u>
Total liabilities	<u>7,085,577</u>	<u>3,098,245</u>	<u>10,183,822</u>	<u>9,205,286</u>
NET POSITION				
Net Investment in capital assets	8,453,849	1,648,415	10,102,264	-
Restricted for debt service	114,894	-	114,894	-
Unrestricted	(1,907,131)	(2,058,327)	(3,965,458)	-
Total net position	<u>\$ 6,661,612</u>	<u>\$ (409,912)</u>	<u>\$ 6,251,700</u>	<u>\$ -</u>
Adjustment to reflect the consolidation of internal service fund activities related to the Water Utility Fund.			134,967	
Net position of business-type activities			<u>\$ 6,386,667</u>	

Webb County, Texas
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended September 30, 2015

	Business Type Activities Enterprise Funds			Governmental Activities
	(Major Fund)	(Major Fund)	Total	Internal Service Funds
	Water Utility	Casa Blanca Golf Course		
REVENUES				
Charges for services and plan members contributions	\$ 1,852,588	\$ 185,948	\$ 2,038,536	\$ 15,361,506
Total operating revenues	<u>1,852,588</u>	<u>185,948</u>	<u>2,038,536</u>	<u>15,361,506</u>
OPERATING EXPENSES				
Personnel services	1,204,079	-	1,204,079	-
Contractual services	91,329	-	91,329	48,185
Utilities	227,339	46,994	274,333	-
Repairs and maintenance	380,257	17,159	397,416	-
Other supplies and expenses	440,171	402,511	842,682	6,889
Insurance claims and expenses	-	-	-	19,170,332
OPEB costs	5,950	-	5,950	257,287
Depreciation	452,393	79,456	531,849	-
Total Operating Expenses	<u>2,801,518</u>	<u>546,120</u>	<u>3,347,638</u>	<u>19,482,693</u>
Operating income (loss)	<u>(948,930)</u>	<u>(360,172)</u>	<u>(1,309,102)</u>	<u>(4,121,187)</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest and investment revenue	54	11	65	21,767
Miscellaneous revenue	6,975	-	6,975	227,290
Interest expense	(156,483)	(27,783)	(184,266)	-
Bond issuance costs	(20,001)	-	(20,001)	-
Total non-operating revenue (expenses)	<u>(169,455)</u>	<u>(27,772)</u>	<u>(197,227)</u>	<u>249,057</u>
Income (loss) before contributions and transfers	<u>(1,118,385)</u>	<u>(387,944)</u>	<u>(1,506,329)</u>	<u>(3,872,130)</u>
Capital contributions	496,582	-	496,582	-
Transfers in	2,822,863	888,985	3,711,848	3,517,878
Transfers out	-	-	-	(1,988,684)
Change in net position	<u>2,201,060</u>	<u>501,041</u>	<u>2,702,101</u>	<u>(2,342,936)</u>
Total net position - beginning restated	<u>4,460,552</u>	<u>(910,953)</u>	<u>3,549,599</u>	<u>2,342,936</u>
Total net position - ending	<u>\$ 6,661,612</u>	<u>\$ (409,912)</u>	<u>\$ 6,251,700</u>	<u>\$ -</u>
Change in net position, per above				
Adjustment to reflect the consolidation of internal service fund activities related to the Water Utility Fund.			(54,914)	
Change in net position of business-type activities (page 51)			<u>\$ 2,647,187</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, 2015

	Business Type Activities			Governmental
	Enterprise Fund		Activities	
	(Major Fund)	(Major Fund)	Internal	
	<u>Water Utility</u>	<u>Casa Blanca Golf Course</u>	<u>Total</u>	<u>Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 1,872,463	185,948	2,058,411	-
Premiums from participants	-	-	-	15,361,506
Payments to employees	(1,156,164)	-	(1,156,164)	-
Payments to vendors, suppliers	(1,003,095)	(552,136)	(1,555,231)	(48,185)
Payments to insurance administrators	-	-	-	(1,680,305)
Claims paid	-	-	-	(16,333,902)
Internal transactions	(920,822)	(505,265)	(1,426,087)	-
Net cash provided (used) by operating activities	<u>(1,207,618)</u>	<u>(871,453)</u>	<u>(2,079,071)</u>	<u>(2,700,886)</u>
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES				
Transfers in	2,822,863	888,985	3,711,848	3,517,878
Transfers out	-	-	-	(1,988,684)
Insurance proceeds stop loss reimbursement	-	-	-	227,290
Net cash provided (used) by non capital financing activities	<u>2,822,863</u>	<u>888,985</u>	<u>3,711,848</u>	<u>1,756,484</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Infrastructure in Progress	(140,000)	-	(140,000)	-
Equipment and Furniture	(983,501)	(3,319)	(986,820)	-
Buildings	-	(91,441)	(91,441)	-
Interest paid on debt	(154,481)	(30,070)	(184,551)	-
Proceeds from issuance of bonds	1,336,848	-	1,336,848	-
Refunded principal of TWDB revenue bonds	(1,277,119)	-	(1,277,119)	-
Principal payments on long term debt	(580,357)	(41,320)	(621,677)	-
Principal payments on capital leases	-	(30,234)	(30,234)	-
Issuance cost for bonds	(20,001)	-	(20,001)	-
Contributed capital	496,582	-	496,582	-
Net cash provided (used) by capital financing activities	<u>(1,322,029)</u>	<u>(196,384)</u>	<u>(1,518,413)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	7,029	11	7,040	21,767
Net cash provided (used) by investing activities	<u>7,029</u>	<u>11</u>	<u>7,040</u>	<u>21,767</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>300,245</u>	<u>(178,841)</u>	<u>121,404</u>	<u>(922,635)</u>
Cash and investments, beginning of year	439,494	290,484	729,978	6,394,827
Cash and investments, end of year	<u>\$ 739,739</u>	<u>111,643</u>	<u>851,382</u>	<u>5,472,192</u>
Reconciliation of operating income to net cash provided (used) by operations:				
Operating income	\$ (948,930)	(360,172)	(1,309,102)	(4,121,187)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	452,393	79,456	531,849	-
(Increase) Decrease in Accounts Receivable	19,875	-	19,875	(116,353)
(Increase) Decrease in Due from Other Funds	158,978	4	158,982	(3,598,207)
(Increase) Decrease in Inventories	(12,018)	-	(12,018)	-
(Increase) Decrease in Prepaids & Other Assets	(3,060)	5,712	2,652	-
Increase (Decrease) in Accounts Payable	156,146	(82,215)	73,931	-
Increase (Decrease) in Claims Payable	-	-	-	23,410
Increase (Decrease) in Other Payables	883	(8,969)	(8,086)	-
Increase (Decrease) in Accrued Liabilities	-	-	-	1,010,877
Increase (Decrease) in Accrued Wages Payable	14,729	-	14,729	-
Increase (Decrease) in Due to Other Funds	(1,079,800)	(505,269)	(1,585,069)	2,345,819
Increase (Decrease) in Short-Term Risk Liability	-	-	-	821,922
Increase (Decrease) in Long-Term Risk Liability	-	-	-	675,546
Increase (Decrease) in Long Term OPEB Liability	5,950	-	5,950	257,287
Increase (Decrease) in Short Term Accrued Compensated Absences	11,720	-	11,720	-
Increase (Decrease) in Long Term Accrued Compensated Absences	15,516	-	15,516	-
Total adjustments	<u>(258,688)</u>	<u>(511,281)</u>	<u>(769,969)</u>	<u>1,420,301</u>
Net cash provided (used) by operating activities	<u>\$ (1,207,618)</u>	<u>(871,453)</u>	<u>(2,079,071)</u>	<u>(2,700,886)</u>
Non-Cash investing, capital, and financing activities:				
Contributions of capital assets from governmental-activities	\$ 496,582	-	496,582	-

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

Webb County, Texas
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2015

	Private Purpose Trust Funds	
	<u>Total</u>	<u>Agency Funds</u>
ASSETS		
Cash and investments	\$ 2,764,366	\$ 22,135,172
Other receivables	-	3,867,491
Total assets	2,764,366	26,002,663
DEFERRED OUTFLOWS OF RESOURCES		
Total assets and deferred outflows of resources	2,764,366	26,002,663
LIABILITIES		
Accounts payable	2,501,056	176,121
Due to other governments	-	9,293,575
Refunds payable and others	51,897	16,532,967
Total liabilities	2,552,953	26,002,663
DEFERRED INFLOWS OF RESOURCES		
Total liabilities and deferred inflows of resources	2,552,953	26,002,663
NET POSITION		
Held in trust for benefits and other purposes	\$ 211,413	

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, 2015

	Private Purpose Trust Funds
	Total
ADDITIONS	
Interest	1,123
Total net investment earnings	1,123
Other Additions:	
Grazing lease and royalties	2,503,747
Total additions	2,504,870
DEDUCTIONS	
Education	2,519,021
Total deductions	2,519,021
Change in net position	(14,151)
Net Position - beginning	225,564
Net Position - ending	\$ 211,413

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, 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

A. REPORTING ENTITY

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

Blended Component Unit

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

Webb County Housing Finance Corporation

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

defined in the loan agreement underlying each issue. Interest received on the bonds is generally exempt from federal income tax under Section 103 of the Internal Revenue Code. The WCHFC originally issued \$13,320,000 Single Family Mortgage Revenues Bonds, Series 1996. The principal balance outstanding was \$ 1,320,000 and was refunded and paid from WCHFC assets as of fiscal year 2013.

The WCHFC net earnings are \$129,615. The WCHFC is governed by the five member Board of the Directors which is comprised of the Webb County Commissioners' Court members. Webb County has the ability to impose its will on WCHFC. WCHFC Board shall use the net earnings to provide housing needs to individuals and families of low and moderate income, including single-family unit and mixed income multifamily projects found by the Board to serve the interest of low and moderate income individuals and families if the single-family and multifamily projects have as a major purpose the provision of safe, sanitary, and decent housing for individuals and family of low income.

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/2015CAFR/>

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

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.

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the County, these funds are not incorporated in the government-wide statements.

The focus of the 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,

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

compensated absences and claims and judgments, are recognized when due.

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

2. FINANCIAL STATEMENT PRESENTATION - FUND FINANCIAL STATEMENTS

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

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

The County reports the following major funds:

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

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

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

GOVERNMENTAL FUNDS:

The focus of Governmental funds measurement (in the Fund Financial Statements) is upon

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

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

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

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

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

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

PROPRIETARY FUNDS:

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

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

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

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

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

The Employees Retiree OPEB Fund accounts for retirees (other post-employment benefits) healthcare benefits. The County's contracted a consultant to prepare the actuarial report to implement GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions as of September 30, 2007. Actuarial reports are prepared every two years September 30, 2011, 2013 with a request for 2014 to consider the employer and employee contributions, percentage of OPEB cost contributed, net OPEB obligation and net OPEB obligation. The County plan has membership fewer than 200 participants. The current fiscal year was not required and the actuarial valuation will be changed to a minimum frequency of triennially.

FIDUCIARY FUNDS:

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

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

The Permanent School Private Purpose Trust Fund accounts for interest income and other revenues earned for the benefits of various independent school districts in the County. The Available School Private Purpose Trust Fund accounts for the annual distribution to the independent school districts earned by the Permanent School Fund. The County declared a \$2,519,021 distribution as of August 31, 2015. The Court ordered \$ 100,000 fund balance as of August 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, 2015

subsequently awarded to other governmental units for law enforcement activities.

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

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

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

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

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

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

D. ASSETS, LIABILITIES AND FUND EQUITY

1. DEPOSITS AND INVESTMENTS

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

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

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

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

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

3. CAPITAL ASSETS AND DEPRECIATION

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

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

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

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

<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, 2015

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

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

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

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

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

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

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

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

4. INTERFUND TRANSACTIONS

During the course of normal operations, the County has many transactions between funds. The accompanying fund level financial statements reflect as transfer the expenditures and transfers of resources to provide services construct assets and meet debt service requirements. The effect of 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, 2015

5. DUE FROM OTHER GOVERNMENTAL UNITS

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

6. CAPITAL GRANT

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

7. OTHER ASSETS AND BOND ISSUANCE COSTS

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

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

Governmental Activities:		
Prepaid Expenses	\$	24,183
Deposits		<u>16,794</u>
	Total \$	<u><u>40,978</u></u>
Business Activities:		
Proprietary Fund:		
Enterprise Fund		
Prepaid Expenses	\$	3,060
	Total \$	<u><u>3,060</u></u>

8. RECLASSIFICATION

Certain September 30, 2014 accounts balances have been reclassified in this report to conform

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

to the financial statement presentation used in 2015.

9. USE OF ESTIMATES

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

10. FUND BALANCES

The County's Commissioners Court established a "Fund Balance Policy" during the September 26, 2011 meeting that included a financial policy for maintaining a minimum fund balance in its General Fund from at least two months of budgeted expenditures plus outgoing transfers to fifteen percent. The 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.

Committed Fund Balance -- The committed fund balance classification includes amounts that can be used only for specific purposes imposed by formal action such as a resolution of the Court. Those committed amounts cannot be used for any other purpose unless the Court removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due progress. Constraints imposed on the use of committed amounts are imposed by the Court, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporate contractual obligations to the extent that existing resources in the fund

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

have been specifically committed for use in satisfying those contractual requirements. The Court committed are for \$ 1,500,000 the General Fund's fund balance for judicial software acquisition and \$ 3,086,827 for litigation in any from the sale of the detention center land proceeds. In addition, the Court committed the four capital projects funds \$ 1,974,838 and \$165,800 respectively. Three funds were established through General Fund payroll saving transfers and a private foundation donation for a library in southern townships of the County.

Assigned Fund Balance – Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted and committed. Such intent should be expressed by the Court or the Webb County Auditor its designated official to assign amounts to be used. The Webb County Auditor / Budget Officer by appointment by the Court and was delegated the authority to assign the fund balance to particular purposes. Assignments made by the Webb County Auditor / Budget Officer can occur during the budget process or throughout the year in the normal course of business. The County Auditor may also assign the General Fund if next budget appropriations exceed the estimated revenues. The General Fund balance was assigned in 2014 for the four year liquation of the deficit fund balance and interfund payables for the County's two enterprise funds commencing during the fiscal year. The Court at their discretion, may make assignments of fund balance or direct the Webb County Auditor / Budget Officer to do so. Constraints imposed on the use of the assigned amounts can be removed with no formal action.

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

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

FUND BALANCES

Fund balances by classification as of September 30, 2015 pursuant to GASB No. 54 are as follows:

	Major Funds		Nonmajor Governmental Fund			Total Governmental Funds
	General Fund	Certificates of Obligation, Series 2013	Special Revenue Funds	Capital Projects	Debt Service	
Fund Balances:						
Nonspendable:						
Inventory	\$ 196,256		13,070			209,326
Prepaid items	23,701		483			24,184
Restricted for:						
Debt service					1,335,470	1,335,470
Juvenile Drug Rehab & Detox Facility		2,438,972				2,438,972
Adult Detox and Residential Treatment Facility		596				596
Fire Station		1,341,284				1,341,284
Road Improvements Pct. 1		20,908				20,908
Rebuild Restitution Center		154,995				154,995
Tex-Mex Building Renovation		997,955				997,955
Casa Blanca Dam Repairs		1,000,000				1,000,000
Land and Building Purchase		2,000,000				2,000,000
Flood Study/Drainage Plan-HWY 359 Colonias		160,340				160,340
System Software and Hardware Improvements		1,214,043				1,214,043
Capital Outlay		151,274				151,274
Infrastructure and Equipment		499,027				499,027
County Clerk Archive Management			827,069			827,069
Hotel / Motel Tourism			881,236			881,236
County Records Management			62,860			62,860
District Clerk Records Management			389,160			389,160
County Clerk Records Management			871,132			871,132
Road & Bridges			1,560,885			1,560,885
Tax Assessor / Collector Inventory Tax			24			24
Justice of Peace Technology			648,636			648,636
Election Contracting Services			142,126			142,126
District Hot Check Management			1,843			1,843
Juvenile Case Manager			261,316			261,316
Courthouse Security			58,055			58,055
Justice of Peace Security			26,355			26,355
Child Welfare Management			136,757			136,757
Sheriff Inmate Commission Management			36,378			36,378
Child Abuse Prevention			500			500
Court Initiated Guardianship			32,480			32,480
District and County Clerk Electronic Management			88,255			88,255
County Health Care District			1,296,455			1,296,455
County Health Care			495,096			495,096
Housing Finance Corporation			129,615			129,615

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

FUND BALANCES – Continued

	Major Funds		Nonmajor Governmental Fund			Total Governmental Funds
	General Fund	Certificates of Obligation, Series 2013	Special Revenue Funds	Capital Projects	Debt Service	
Webb County Asset Forfeitures			3,349,076			3,349,076
Tabacco Enforcement Program			1,089			1,089
Meals on Wheels			2,979			2,979
Rural Transportation Program			15,340			15,340
LEOSE			49,960			49,960
District Attorney Prosecution Management			5,886			5,886
Juvenile Delinquency Prevention			10,072			10,072
District Clerk & Texas Attorney General Child Support			69,379			69,379
Drug Court Program			32,679			32,679
Buenos Aires Community Center				156,659		156,659
Capital Outlay from Bond Series				46,902		46,902
Casa Blanca Dam				47,336		47,336
Communication Tower				114		114
Fire and EMS Equipment				196,775		196,775
Juvenile Youth Village				49,161		49,161
Park Development				172,381		172,381
Road & Bridge Capital Outlay				2,926		2,926
ROW Acquisition				207,247		207,247
Veterans Museum				492,048		492,048
La Presa Community Center Phase II				145,500		145,500
Other purposes		48,258	50,383	35,266		133,907
Committed to:						
Detention center land sale	3,086,827					3,086,827
Justice System software acquisition	1,500,000					1,500,000
Capital Outlay				706,028		706,028
Permanent Improvements				1,009,207		1,009,207
Building Maintenance and Construction				259,603		259,603
Library Construction				165,800		165,800
Design of water and wastewater improvements				16,405		16,405
Building/Water Improvements				365,202		365,202
Rural rail infrastructure	7,362					7,362
Other purposes				15,687		15,687
Assigned:						
Imprest and change funds	17,937		9,190			27,127
Other purposes	16,072					16,072
Unassigned:						
General Fund unassigned	15,262,776					15,262,776
Disaster Public Assistance				(102,147)		(102,147)
Total fund balances \$	<u>20,110,931</u>	<u>10,027,652</u>	<u>11,555,819</u>	<u>3,988,100</u>	<u>1,335,470</u>	<u>47,017,972</u>

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

11. RESTRICTED NET POSITION

The restricted amount for specific purposes are \$ 27,009,185. The Certificates of Obligation, Series 2013 major fund is \$10,027,652 and \$ 16,981,533 for other governmental funds. Other governmental funds are non-major funds include \$ 11,555,819 for special revenues, and \$4,090,246 for capital projects restricted for various programs and projects, along with \$1,335,468 for debt service.

12. ASSIGNED FOR OTHER PURPOSES

Encumbrances outstanding at year-end are reported as assigned for other purposes as part of the fund balance classification. As of September 30, 2015 encumbrances amounted to \$165,670 of which \$ 16,076 relates to the general fund, \$ 48,258 for the Certificates of Obligation, Series 2013 a major capital project fund, \$ 50,383 for non-major special revenue funds and \$50,953 for non-major capital project funds.

13. PRIOR PERIOD ADJUSTMENTS TO FUND BALANCE AND NET POSITION

The following prior period restatements were made to governmental funds, governmental activities and the Water Utility Enterprise Fund business-type activities as follows: 1) to adopt GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and reflect the County's proportionate share of the Net Pension Liability of the Texas County and District Retirement System (TCDRS), 2) to recognize the County's 2014 contributions for TCDRS which restates the beginning net pension liability, 3) reimbursement payment to the Texas Department of Parks and Wildlife for previous years understated liabilities for (\$3,993) citations for the General Fund and (\$1,896) Road & Bridge Fund Special Revenue Fund and 4) current fiscal year net reduction (\$54,998) in the Reserve for Inventory for the General Fund (\$ 57,222) and \$2,224 for the El Aguila Rural Transit System Special Revenue Fund.

Description	Governmental Activities	Business-type Activities
Recognize County's Proportionate Share of Net Pension Liability	\$12,689,542	\$128,177
Recognize Deferred Outflows - County's 2014 Contributions	(\$5,653,840)	(\$57,110)
GASB 68 Impact to beginning net position sub-total	\$7,035,702	\$71,067
Restate Net Position for Parks and Wildlife citations	\$5,889	
Restate Net Position for funds' financial Reserve for Inventory	\$54,998	
Total Prior Period Adjustment	\$7,096,589	\$71,067

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

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. GASB 68 pronouncement was implemented for the fiscal year and the County pension liability is reported along with the deferred outflows for the County portion of retirement contributions.

15. DEFERRED INFLOWS OF RESOURCES

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

16. NET POSITION

Net Position is comprised of three categories: Net Investment in Capital Assets, Restricted Net Position, and Unrestricted Net Position. The first category of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds that are attributable to these capital assets. Restricted net position is restricted assets reduced by liabilities and deferred inflows of resources related to those assets. As of September 30, 2015, the primary government had \$ 27,124,079 restricted net position. Net position which is neither restricted nor related to net investment in capital assets, is reported as unrestricted net position.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

The proprietary fund statement of net position include a reconciliation between net position – total enterprise fund and net position of business-type activities as reported in the government-wide statements of net position. The description of the sole elements of that reconciliation is “Adjustment to reflect the consolidation of internal service funds activities related to enterprise

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

funds.” The details of the \$ 134,965 difference are as follows:

Internal receivable representing charges in excess of cost to business-type activities – prior years	\$ 189,880
Internal payable representing cost in excess of charges to business-type activities – current year	<u>(54,915)</u>
Net adjustment to increase net assets – total enterprise fund to arrive at net assets – business-type activities	<u>\$ 134,965</u>

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. DEFICIT FUND EQUITY

Proprietary Funds – Enterprise Funds and Internal Service Fund

Enterprise Funds

The Water Utility System Fund has a negative unrestricted net position of \$ 1,907,131 as of September 2015. The population in the area serviced by the System has not grown as expected. As a result, revenues from water and sewer sales are less than projected. The County is committed to make transfers from its general fund until such time the utility system becomes self-supporting. Transfers from the General Fund are to ensure the Utility System meet its debt service obligations and operations. The 2015 adopted budget reflect a \$ 475,000 transfer out from the General Fund. During the 2015 fiscal year, the September 30, 2014 fund balance deficit commence the four years amortization. To ensure the deficit does not increase if there are expenses over revenues during the fiscal year, this was factored in the deficit amortization. The 2016 budget included these provisions in addition to the debt service requirement to be serviced by the governmental funds. Capital contributions will be reported in order to report debt service requirements within the enterprise fund.

The Casa Blanca Golf Course Fund has a negative unrestricted net position of \$ 2,058,327 as of September 2015. 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. During the 2015 fiscal year, the September 30, 2014 fund balance deficit commence the four years amortization. To ensure the deficit does not increase if there are expenses over revenues during the fiscal year, this was factored in the deficit amortization. The 2016 budget included these provisions in addition to the debt service requirement to be serviced by the governmental funds. Capital contributions will be reported in order to report debt service requirements within the enterprise fund.

Governmental Funds: Capital Project Funds:

The Federal Emergency Management Agency (FEMA) Grant 1931 DRPA has a negative unrestricted net position of \$ 102,147 at the end of September 2014 and 2015. The project is to

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

implement measures that will permanently reduce or eliminate future damages or losses from natural hazards through safer building practices and improving existing structures and supporting infrastructures. The grant agencies provided seventy five percent funding at the beginning of the project. Guidelines provide that the remaining twenty five percentage will be billed until the project is completed and audited. The project was completed October 2014. FEMA has not been audited the project. Any disallowed cost will require the Court to eliminate the fund deficit.

IV. DETAILED NOTES ON ALL FUNDS

A. CASH AND CASH EQUIVALENTS AND INVESTMENTS

CASH - At September 30, 2015, the County's cash on hand is \$ 27,127 and \$ 500 for governmental activities and business type activities respectively. The carrying amount of the County deposits was \$ 36,915,030 and the bank balance was \$38,423,395 for the governmental activities. The carrying amount of the County's deposits for the business-type activities was \$735,626 and the bank balance was \$735,626. The fiduciary funds carrying amount of the County's deposits was \$18,223,587 and bank balance was \$18,391,389. 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 an AAAM rating by a nationally recognized statistical rating organization. There is a twenty-four hour fund availability of these funds; therefore, the Texpool's investment total \$ 13,396,083 (\$ 13,281,187 for governmental activities, \$114,896 for business-type activities) are reported as cash equivalent. Texpool's net assets value is 1.00005% of the County's carrying value as of September 30, 2015. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares.

Texas Cooperative Liquid Assets Securities System (Texas CLASS) is also a local government investment pool. The pool is governed by a board of trustees, elected annually by its participants. Texas CLASS is rated AAAM by Standard and Poor's Rating Services. The AAAM principal stability fund rating is the highest assigned to principal stability government investment pools and is a direct reflection of the Texas CLASS's outstanding credit quality and management. There is a twenty-four hour fund availability of these funds; therefore, the Texas CLASS's investment total \$ 5,004,711 for governmental activities reported as cash equivalent. Texas CLASS pool net assets value is 1.0000% of the County's carrying value as of September

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

30, 2015. Accordingly, the fair value of the position in Texas CLASS is the same as the value of Texas CLASS shares.

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

Financial Statements	Primary Government		Fiduciary Funds
	Governmental Activities	Business-type Activities	
Cash on hand	\$ 27,127	\$ 500	\$
Deposits	36,915,030	735,626	18,223,587
Certificates of deposit	1,619,295	360	3,911,585
Texpool State Investment Pool	13,281,187	114,896	2,764,366
Texas Class	5,004,711		
Total Cash and Cash Equivalents	\$ 56,847,351	\$ 851,382	\$ 24,899,538

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

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:

Investment Type	Primary Government			Maturity & Weighted Average Maturity	Standard & Poor's Credit Rating
	Governmental Activities	Business-type Activities	Fiduciary Funds		
Certificates of deposits	\$ 1,619,295	\$ 360	\$ 6,575	Less than 90	
Certificates of deposits			1,881,793	Less than 365	
Certificates of deposits			2,023,217	More than 365	
Texpool Investment Pool	13,281,187	114,896	2,764,366	20 (2)	AAAm
Texas Class	5,004,711			1	AAAm
Total	\$ 19,905,194	\$ 115,256	\$ 6,675,951		

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

by the Judicial District Courts and County Court of Law I and II by court's orders.

4. Custodial Credit Risk

Investments are exposed to custodial credit risk if the investments are uninsured, are not registered in the County's name and are held by the counterparty. In the event of the failure of the counterpart, the County may not be able to recover the value of its investments that are held by the counterparty. As of September 30, 2015 all of the County's investments are held in the County's name.

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

B. TAXES AND OTHER RECEIVABLES

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

<u>Tax Receivable Delinquent</u>	<u>Taxes</u>	<u>Allowance for Uncollectible Taxes</u>	<u>Net Taxes</u>
Delinquent Taxes			
General Fund	\$ 10,789,428	\$ 323,673	\$ 10,465,755
Non-major Governmental Fund	1,367,300	41,029	1,326,271
Total Tax Receivable Delinquent	<u>\$ 12,156,728</u>	<u>\$ 364,702</u>	<u>\$ 11,792,026</u>

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

	<u>General Fund</u>	Nonmajor Governmental Funds	<u>Total</u>
Court Fines and Fees	\$ 15,604,088	\$ -	\$ 15,604,088
Accounts Receivable	<u>956,100</u>	<u>1,103,635</u>	<u>2,059,735</u>
Gross Receivables	16,560,188	1,103,635	17,663,823
Less: allowance for uncollectibles	(12,721,085)	(82,373)	(12,803,458)
Net Total Receivables	<u>\$ 3,839,103</u>	<u>\$ 1,021,262</u>	<u>\$ 4,860,365</u>

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

	<u>Unavailable</u>	<u>Unearned</u>	<u>Total</u>
Property taxes receivable – General Fund	\$ 10,123,821	\$ -	\$ 10,123,821
Court fines receivable - General Fund	3,497,337	-	3,497,337
Property taxes receivable – Road and Bridge Fund	202,947	-	202,947
Property taxes receivable – Debt Service Fund	1,083,609	-	1,083,609
Receivable and other accounts	852,952	-	852,952
Grant drawdown prior to meeting all eligibility requirements	<u>-</u>	<u>171,007</u>	<u>171,007</u>
Total	<u>\$ 15,760,666</u>	<u>\$ 171,007</u>	<u>\$ 15,931,673</u>

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

C. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2015 was as follows:

	Balance September 30, 2014	Additions	Deletions	Transfers	Balance September 30, 2015
Governmental activities:					
Capital assets, not being depreciated:					
Land and improvements	\$ 8,712,827	\$ -	\$ -	\$ -	\$ 8,712,827
Infrastructure in progress	9,436,064	1,989,503	-	(140,000)	11,285,567
Construction in progress	4,423,714	1,657,633	-	(820,835)	5,260,513
Total capital assets, not being depreciated	<u>22,572,606</u>	<u>3,647,137</u>	<u>-</u>	<u>(960,835)</u>	<u>25,258,907</u>
Capital assets, being depreciated:					
Infrastructure	105,552,749	201,926	-	-	105,754,675
Buildings	103,569,999	456,967	-	820,835	104,847,800
Furniture, fixtures, and equipment	50,817,565	3,034,258	(416,237)	(356,582)	53,079,006
Intangible	886,242	1,589,037	-	-	2,475,279
Total capital assets, depreciated	<u>260,826,555</u>	<u>5,282,188</u>	<u>(416,237)</u>	<u>464,253</u>	<u>266,156,761</u>
Less accumulated depreciation for:					
Infrastructure	(52,358,100)	(1,837,384)	-	-	(54,195,484)
Buildings	(45,773,240)	(2,818,426)	-	-	(48,591,666)
Furniture, fixtures, and equipment	(37,513,274)	(3,334,906)	401,025	-	(40,447,155)
Intangible	(388,507)	(101,431)	-	-	(489,938)
Total accumulated depreciation	<u>(136,033,121)</u>	<u>(8,092,147)</u>	<u>401,025</u>	<u>-</u>	<u>(143,724,243)</u>
Total capital assets, being depreciated, net	<u>124,793,434</u>	<u>(2,809,959)</u>	<u>(15,212)</u>	<u>464,253</u>	<u>122,432,518</u>
Governmental activities capital assets, net	<u>\$ 147,366,039</u>	<u>\$ 837,178</u>	<u>\$ (15,212)</u>	<u>\$ (496,582)</u>	<u>\$ 147,691,425</u>

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

	Balance September 30, 2014	Additions	Deletions	Transfers	Balance September 30, 2015
Business-type activities:					
Capital assets, not being depreciated:					
Land and improvements	\$ 1,961,407	\$ -	\$ -	\$ -	\$ 1,961,407
Infrastructure in progress	403,359	-	-	15,985	419,345
Construction in progress	98,102	-	-	(98,102)	-
Total capital assets, not being depreciated	<u>2,462,868</u>	<u>-</u>	<u>-</u>	<u>(82,117)</u>	<u>2,380,751</u>
Capital assets, being depreciated:					
Infrastructure	13,914,425	-	-	124,015	14,038,439
Buildings	879,672	91,441	-	98,102	1,069,215
Furniture, fixtures, and equipment	2,158,256	630,238	(47,399)	356,582	3,097,677
Total capital assets, depreciated	<u>16,952,353</u>	<u>721,679</u>	<u>(47,399)</u>	<u>578,698</u>	<u>18,205,332</u>
Less accumulated depreciation for:					
Infrastructure	(3,229,111)	(337,927)	-	-	(3,567,038)
Buildings	(419,671)	(29,801)	-	-	(449,472)
Furniture, fixtures, and equipment	(1,263,823)	(164,121)	47,399	-	(1,380,545)
Total accumulated depreciation	<u>(4,912,604)</u>	<u>(531,849)</u>	<u>47,399</u>	<u>-</u>	<u>(5,397,054)</u>
Total capital assets, being depreciated, net	<u>12,039,749</u>	<u>189,830</u>	<u>-</u>	<u>578,698</u>	<u>12,808,278</u>
Business-type activities capital assets, net	<u>\$ 14,502,617</u>	<u>\$ 189,830</u>	<u>\$ -</u>	<u>\$ 496,582</u>	<u>\$ 15,189,029</u>

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

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

Governmental activities:

General Government	\$	814,096
Justice System		1,479,045
Public Safety		2,127,992
Correction and Rehabilitation		461,980
Health and Human Service		316,076
Community and Economic Development		529,970
Infrastructure and Environmental Services		2,362,987
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets		-

Total depreciation expense - governmental activities	\$	8,092,147
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Business-type activities:

Total depreciation expense - business-type activities	\$	531,849
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D. ACCOUNTS PAYABLE AND ACCRUED EXPENSES

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

Accounts Payable and Accrued Liabilities	Governmental Activities	Business-type Activities
Accounts payable	\$ 5,276,177	\$ 329,501
Payable to fiduciary funds	3,702,157	-
Accrued wages	2,984,255	40,822
Other liabilities	2,112,127	47,399
Restitution payable	61,704	-
Retainage payable	96,312	-
Total Accounts Payable and Accrued Liabilities	\$ 14,232,732	\$ 417,722

E. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

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

The interfund/intrafund receivable and payable balances are as of September 30, 2015.

<u>Primary Government</u>	Interfund Receivables	Interfund Payables
Governmental Funds		
General Fund	\$ -	\$ 2,568,037
Nonmajor Governmental Funds	9,076,268	4,146,014
Governmental Funds Subtotals	<u>9,076,268</u>	<u>6,714,051</u>
Proprietary Funds		
Water Utility (Major Fund)	-	1,502,532
Golf Course (Major Fund)	-	2,049,142
Proprietary Funds Subtotals	<u>-</u>	<u>3,551,674</u>
Internal Service Funds		
Employee Health Benefits	2,266,278	377,933
Workers Compensation Reserve	-	2,009,692
OPEB Employees Retiree Fund	1,350,464	39,660
Internal Service Funds Subtotals	<u>3,616,742</u>	<u>2,427,285</u>
Total	<u>\$ 12,693,010</u>	<u>\$ 12,693,010</u>

The Water Utility and the Golf Course interfund payables are being liquated within a four year period commencing with 2015 fiscal year.

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, 2015:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

Transfers Out:	Transfers In:					Total
	General Fund	Certificates of Obligation Series 2013	Nonmajor Governmental Funds	Enterprise Funds	Internal Service Funds	
General Fund	\$ -	-	\$ 1,922,453	\$ 2,900,748	\$ 1,529,194	\$ 6,352,395
Certificates of Obligation Series 2013	-	768,951	-	738,600	-	1,507,551
Nonmajor Governmental Funds	1,612,962	-	777,887	72,500	-	2,463,349
Internal Service Funds	-	-	-	-	1,988,684	1,988,684
Total	\$ 1,612,962	\$ 768,951	\$ 2,700,341	\$ 3,711,848	\$ 3,517,878	\$ 12,311,980

The General Fund's original budgeted transfers in \$ 1,612,962 consist of Special Revenue Funds - \$400,000 from the Webb County Road & Bridge Fund for at least one half the cost of the vehicle maintenance department, \$200,000 from the Webb County Courthouse Security Fund for the Sheriff's security personnel, and \$ 20,000 from the Webb County Justice of Peace(s) Courthouse Security Fund for the security personnel hired within the Justice of Peace Precinct 1 Place 1 and Justice of Peace Precinct 4. The Permanent Improvement Fund capital project fund also transfer in \$992,962 to provide \$ 490 estimated revenues over appropriations to eliminate the shortfall for the 2015 General Fund's adopted budget.

The General Fund's transfers out \$ 6,352,397 consist of \$1,784,954 salaries saving consisting of \$680,454 for the Capital Outlay Fund capital project and \$ 1,104,500 for the Permanent Improvement Fund capital project. The General Fund transfers out \$ 65,000 to pay for capital leases paid from the Debt Service Fund.

The Road Improvement Certificates of Obligations Series 2013 and the Interest Income for the Certificates of Obligations related projects for 2013 series transfer to the Water Utility Fund for capital improvements for \$703,600 and \$ 35,000 respectively for total \$ \$ 738,600.

The enterprise funds' statements of revenues, expenses and changes in net position compared to the business-type activities consist of \$ 496,482 for assets acquired and contributed from the governmental funds to the Water Utility Fund.

The original budgeted transfer out designed for the Special Revenue County Records Management & Preservation Fund and Special Revenue Juvenile Case Manager Fund \$ 50,000 and \$ 22,500 respectively were allocated to the Water Utility Fund to cover partially the deficit fund balance. These special revenues funds have been subsidize by the General Fund in previous years and currently have adequate fund balances for next year budgetary requirements. In addition to \$ 475,000 transfers out from the original budget for debt service requirements and operations, an additional \$1,609,263 was transfer out to commence the liquation of one fourth liquation of the Webb County Water Utility Enterprise Fund 2014 fiscal year deficit. The General Fund transfer out to commence the one fourth liquation of the Webb

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

County Casa Blanca Golf Course \$888,985 for 2014 fiscal year deficit.

The General Fund also transfer out \$ 1,529,194 to eliminate the proposed deficit for the fiscal year for the Webb County Employees Health Insurance fund.

The Worker's Compensation Reserve Fund transfer out \$ 1,988,684 (\$697,421 and \$1,291,263 respectively) for the partial coverage of the Webb County Employees' Health Benefit deficit fund balance and for the entire Webb County Employees Retiree OPEB deficit fund balance.

F. LEASES

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

The assets acquired through capital lease are as follows:

	Governmental Activities
Asset:	
Buildings	\$ 82,905
Equipment	4,870,190
Less: Accumulated Depreciation	(2,819,111)
Total	\$ 2,133,984
	Business-type Activities
Asset:	
Equipment	\$ 535,786
Less: Accumulated Depreciation	(392,109)
Total	\$ 143,678

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, 2015, were as follows:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

<u>Year Ending September 30, 2015</u>	Governmental Activities
2016	\$ 749,576
2017	306,973
2018	711,703
2019	65,577
Total minimum lease payments	1,833,829
Less: amount representing interest	(88,270)
Present value of minimum lease payments	<u>\$ 1,745,559</u>

<u>Year Ending September 30, 2015</u>	Business-type Activities
2016	\$ 34,274
2017	34,274
2018	39,780
2019	-
Total minimum lease payments	108,328
Less: amount representing interest	(5,472)
Present value of minimum lease payments	<u>\$ 102,856</u>

G. LONG-TERM DEBT

The following is a summary of the long-term debt for the year ended September 30, 2015. The Certificates of Obligations, Limited Tax Refunding Bonds and Tax Notes pertain to governmental funds. The governmental bond debt is retired from the Debt Service Fund; primarily ad valorem taxes. Cisco telephone network system is a capital lease for the County's administration building being retired with General Fund transfers to the Debt Service Fund. The lease purchase acquisition are for heavy equipment for the Road and Bridge Fund. The lease purchase debt is being retired with Road and Bridge transfers to the Debt Service Fund.

The business-type debt include Certificates of Obligations, Series 2006, Series 2008, and Series 2013, Limited Tax Refunding Bonds, Series 2005, Series 2010, Series 2012, Series 2014 and Financial Institution Private Placement Series 2014 are being retired by the Webb County Water Utility Fund.

The business-type debt include Limited tax Refunding Bonds, Series 2003, Series 2007 and Series 2012, Certificates of Obligations, Series 2003, Series 2010 and 2013 are also being retired by the Webb County Casa Blanca Golf Course Fund.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

Changes in Long-Term Liabilities

Long-term liabilities activity for the fiscal year ended September 30, 2015, was as follow:

	Original Amount	Beginning Balance	Additions	Refunded	Reductions	Ending Balance	Amount Due Within One Year
Governmental Activities:							
Certificates of Obligations & Bonds							
Certificates Of Obligation, Series 2003	9,700,000	606,250			606,250		
Limited Tax Refunding Bonds, Series 2005	12,716,562	7,656,463		6,483,645	1,172,818		
Certificates Of Obligation, Series 2006	11,685,000	3,346,000		2,312,000	523,000	511,000	511,000
Limited Tax Refunding Bonds, Series 2007	6,865,123	6,663,642			29,485	6,634,157	34,399
Limited Tax Refunding Bonds, Series 2008	7,105,000	1,950,000			1,950,000		
Certificates of Obligations, Series 2010	6,406,714	5,713,714			264,000	5,449,714	273,429
Limited Tax Refunding Bonds, Series 2010	18,398,000	18,198,293			199,707	17,998,586	1,927,172
Limited Tax Refunding Bonds, Series 2012	8,828,700	8,598,761				8,598,761	732,930
Certificates of Obligations, Series 2013	16,888,766	16,354,074			215,753	16,138,321	464,337
Limited Tax Refunding Bonds, Series 2014			8,376,181		209,732	8,166,449	1,223,438
	98,593,865	69,087,197	8,376,181	8,795,645	5,170,745	63,496,988	5,166,705
Bond premiums		2,327,280	887,143	74,558	302,002	2,837,863	
Bond discounts		(201,559)		(51,065)	(11,112)	(139,382)	
Total Certificates of Obligations & Refunding Bonds	98,593,865	71,212,918	9,263,324	8,819,138	5,461,635	66,195,469	5,166,705
Lease Purchases							
New Dawn - District Attorney Prosecutor	329,067	61,177			61,177		
Road & Bridge Heavy Equipment	1,606,029	1,206,968	657,352		361,433	1,502,887	646,236
Cisco Telephone System	308,268	305,841			63,169	242,672	57,844
Total Lease Purchases	2,243,364	1,573,986	657,352		485,779	1,745,559	704,080
Governmental activities long-term liabilities	100,837,229	72,786,904	9,920,676	8,819,138	5,947,414	67,941,028	5,870,785
Business-type Activities:							
Certificates of Obligations & Bonds							
Certificates Of Obligation, Series 2003	300,000	18,750			18,750		
Limited Tax Refunding Bonds, Series 2005	2,058,438	1,288,543		1,116,355	172,194		
Certificates of Obligations, Series 2006	720,000	219,000		153,000	32,000	34,000	34,000
Limited Tax Refunding Bonds, Series 2007	119,877	116,358			515	115,843	601
Certificates of Obligations, Series 2008	648,000	572,000			26,000	546,000	28,000
Certificates of Obligations, Series 2010	388,286	346,286			16,000	330,286	16,571
Limited Tax Refunding Bonds, Series 2010	27,000	26,707			293	26,414	2,828
Limited Tax Refunding Bonds, Series 2012	386,300	376,239				376,239	32,070
Certificates of Obligations, Series 2013	1,111,234	1,075,926			14,247	1,061,679	30,663
Limited Tax Refunding Bonds, Series 2014 (PP)	2,235,000	2,195,000			290,000	1,905,000	300,000
Limited Tax Refunding Bonds, Series 2014 (OM)			1,208,819		30,268	1,178,551	176,562
	7,994,135	6,234,809	1,208,819	1,269,355	600,267	5,574,012	621,295
Bond premiums		58,162	128,029	10,907	22,040	153,244	
Bond discounts		(12,930)		(3,143)	(630)	(9,157)	
Total Certificates of Obligations & Refunding Bonds	7,994,135	6,280,041	1,336,848	1,277,119	621,677	5,718,099	621,295
Lease Purchases							
Golf Course Lease	150,260	133,090			30,234	102,856	31,274
Total Lease Purchases	150,260	133,090			30,234	102,856	31,274
Business-type Activity Long-term Liabilities	\$ 8,144,395	\$ 6,413,131	\$ 1,336,848	\$ 1,277,119	\$ 651,911	\$ 5,820,955	\$ 652,569

This portion is only intended to show reconciliation to monthly statement.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

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, 2015.

Purpose of Issue	Amount Issued	Amount Outstanding	Interest Rate	Maximum Annual Debt Service
PRIMARY GOVERNMENT:				
Governmental Activities				
Certificates Of Obligations, Series 2003 for the design, planning, acquisition, enhancement, construction, rehabilitation, renovation, and improvement to various County facilities and buildings, parks, recreational and community centers; right-of-way acquisition and road improvements in the colonias areas; construction of an international bridge; purchase office equipment, vehicles, heavy equipment and other equipment for the County courts, the Sheriff's department, and other various County departments; and the payment of contractual obligations for professional services in connection with such projects (including, but limited to, financial advisory, legal, architectural, and engineering fees).	9,700,000	-	2.50%-5.00%	950,230
Limited Tax Refunding Bonds, Series 2005 refund a portion of the County's outstanding debt for Certificates of Obligation, Series 1999 and Series 2000; costs incurred in connection with issuance of the bonds.	12,716,562	-	3.00%-5.00%	1,617,099
Certificates Of Obligations, Series 2006 for the design, planning, acquisition, enhancement, construction, rehabilitation, renovation and improvement to various County facilities and buildings, parks and community centers; right-of-way and/or land acquisition and drainage facilities in the Colonias areas; permitting an international railroad bridge; permitting an international bridge; right-of-way and utilities relocation; purchase office equipment or equipment, vehicles, and road and Bridge heavy equipment for all departments; development of facilities including county parks, community centers land acquisition and the construction and/or rehabilitation of parks, community centers, and other buildings, constructed either independently or through Interlocal agreement with other public and/or private entities; raw water intake and pond cleaning at water treatment plant; and payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering).	11,685,000	511,000	4.30%-5.00%	896,706
Limited Tax Refunding Bonds, Series 2007 refund a portion of the County's outstanding debt for Certificates of Obligation, Series 2001 and Series 2003 and Limited Tax Improvement Bonds, Series 2002; costs incurred in connection with issuance of the bonds.	6,865,123	6,634,157	3.99%	2,335,823
Limited Tax Refunding Bonds, Series 2008 refund the County's outstanding debt for General Obligation Refunding Bonds, Series 1998; costs incurred in connection with issuance of the bonds.	7,105,000	-	3.20%	1,981,200
Limited Tax Refunding Bonds, Series 2010 refund the County's outstanding debt for Certificates of Obligations, Series 2001, Limited Tax Improvements Bonds, Series 2002, Certificates of Obligations, Series 2002, Certificates of Obligations, Series 2006, and Certificates of Obligations, Series 2008A; costs incurred in connection with issuance of the bonds.	18,398,000	17,998,586	3.00%-4.50%	2,600,783
Certificates Of Obligations, Series 2010 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	5,449,714	1.00%-4.00%	484,818
Limited Tax Refunding Bonds, Series 2012 refund a portion of the County's outstanding debt for Certificates of Obligations, Series 2003 and Certificates of Obligations, Series 2006; costs incurred in connection with issuance of the bonds.	8,828,700	8,598,761	2.00%-4.00%	1,087,803
Certificates Of Obligations, Series 2013 for paying contractual obligations to be incurred for the design, planning, acquisition, and renovation of public property, specifically being the Juvenile and Adult Rehabilitation and Detox Facilities, Fire Stations, the Restitution Center, the Tex-Mex Building, the Casa Blanca Dam, wastewater plant improvements; County roads improvements; sheriff's administration building parking lot resurfacing; land and building for future County facilities; repairs and improvements to County golf course including clubhouse; County computer system software and hardware improvements; water treatment plant equipment; two brush trucks; drainage and flood improvements-HWY 359 Colonias area; records preservation system; replace PVC cellular chiller; replace altitude valves for utility system; the purchase of computers, copiers, fax machines, furniture, vehicles, heavy equipment and other equipment for County Courts, the Sheriff Department and various County departments; and the payment of contractual obligations for professional services in connections with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering), and to pay costs of issuance of the Certificates.	16,888,766	16,138,321	1.625%-5.00%	1,360,152
Limited Tax Refunding Bonds, Series 2014 Public Placement refund a portion of the County's outstanding debt for Limited Tax Refunding Bonds, Series 2005 and Certificates of Obligations, Series 2006; costs incurred in connection with issuance of the bonds.	8,376,181	8,166,449	2.00%-5.00%	2,077,114
Total Governmental Activities	<u>106,970,046</u>	<u>63,496,988</u>		

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

Business-Type Activities				
Certificates Of Obligations, Series 2003 for the design, planning, acquisition, construction, and equipping of golf course improvements.	300,000	-	2.50%-5.00%	19,125
Limited Tax Refunding Bonds, Series 2005 refund a portion of the County's outstanding debt for Certificates of Obligation, Series 1999 and Series 2000; costs incurred in connection with issuance of the bonds.	2,058,438	-	3.00%-5.00%	250,276
Certificates Of Obligations, Series 2006 for the design, planning, acquisition, construction, rehabilitation, renovation, and improvements to raw water intake and pond cleaning at water treatment plant; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering).	720,000	34,000	4.30%-5.00%	54,976
Limited Tax Refunding Bonds, Series 2007 refund a portion of the County's outstanding debt for Certificates of Obligation, Series 2003; costs incurred in connection with issuance of the bonds.	119,877	115,843	3.99%	40,788
Certificates Of Obligations, Series 2008 for the design and construction of Rio Bravo Waterline Replacement Phase II.	648,000	546,000	4.21% -5.31%	55,196
Limited Tax Refunding Bonds, Series 2010 refund the County's outstanding debt for Certificates of Obligations, Series 2006; costs incurred in connection with issuance of the bonds.	27,000	26,414	3.00%-4.50%	3,817
Certificates Of Obligations, Series 2010 for paying contractual obligations of the County to be incurred for (i) golf course improvements and (ii) and the payment of contractual obligations for professional services in connection with such projects (including, but limited to, financial advisory, legal, architectural, and engineering).	388,286	330,286	2.00%-4.00%	29,382
Limited Tax Refunding Bonds, Series 2012 refund a portion of the County's outstanding debt for Certificates of Obligations, Series 2003 and Certificates of Obligations, Series 2006; costs incurred in connection with issuance of the bonds.	386,300	376,239	2.00%-4.00%	47,597
Certificates Of Obligations, Series 2013 for paying contractual obligations to be incurred for the design, planning, acquisition, and renovation of public property, wastewater plant improvements; water treatment plant equipment; replace altitude valves for utility system; repairs and improvements to County golf course including clubhouse and the payment of contractual obligations for professional services in connections with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering), and to pay costs of issuance of the Certificates.	1,111,234	1,061,679	1.625%-5.00%	89,817
Limited Tax Refunding Bonds, Series 2014 Private Placement refund of the County's outstanding debt for TWDB Water and Wastewater, Series 2000, 2004 and 2004A; costs incurred in connection with issuance of the bonds.	2,235,000	1,905,000	1.74%	334,529
Limited Tax Refunding Bonds, Series 2014 Public Placement refund a portion of the County's outstanding debt for Limited Tax Refunding Bonds, Series 2005 and Certificates of Obligations, Series 2006; costs incurred in connection with issuance of the bonds.				
	<u>1,208,819</u>	<u>1,178,551</u>	2.00%-5.00%	299,761
Total Business-Type Activities	<u><u>9,202,954</u></u>	<u><u>5,574,012</u></u>		

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

Governmental Activities:

Fiscal Year	Certificates of Obligations & Refundings		
	Total all Series		
	Principal	Interest	Total
2016	5,166,705	2,668,455	7,835,160
2017	5,377,834	2,159,610	7,944,410
2018	5,634,487	1,969,482	8,012,526
2019	5,939,783	1,740,838	8,087,907
2020	5,144,440	1,512,739	6,962,015
2021	5,169,408	1,311,299	6,480,707
2022	4,734,722	1,120,214	5,854,936
2023	4,206,121	945,872	5,151,993
2024	3,321,251	809,787	4,131,038
2025	3,434,489	694,228	4,128,717
2026	3,552,444	570,639	4,123,082
2027	2,507,608	456,145	2,963,753
2028	2,610,891	353,775	2,964,666
2029	1,489,122	266,591	1,755,713
2030	1,615,857	193,587	1,809,444
2031	1,144,428	131,228	1,275,656
2032	1,196,021	80,746	1,276,767
2033	1,251,375	27,292	1,274,907
Total Debt	63,496,987	17,012,525	82,033,394

Business-Type Activities:

Fiscal Year	Certificates of Obligations & Refundings		
	Total all Series		
	Principal	Interest	Total
2016	621,295	196,499	1,063,793
2017	676,166	159,438	840,756
2018	705,513	138,750	849,170
2019	737,217	115,452	854,734
2020	649,560	93,093	847,652
2021	295,592	78,382	373,974
2022	292,278	69,157	361,435
2023	287,879	59,909	347,788
2024	174,749	52,292	227,041
2025	173,511	45,939	219,450
2026	183,556	39,026	222,582
2027	140,392	32,271	172,663
2028	150,109	25,850	175,959
2029	148,878	18,860	167,738
2030	104,143	12,732	116,875
2031	75,572	8,666	84,238
2032	78,979	5,332	84,311
2033	78,625	1,802	84,187
Total Debt	5,574,013	1,153,449	7,094,346

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

H. CURRENT REFUNDING

Proprietary Fund

On December 30, 2014, the County issued \$ 9,585,000 in Limited Tax Refunding Bonds, Series 2014. These bonds were used to defease outstanding bonds of \$ 7,600,000 consisting of the Limited Tax Refunding Bonds, Series 2005 and \$ 2,465,000 consisting of the Certificates of Obligation, Series 2006, refunded bonds. This refunding kept the same maturity dates and incurred only cost of issuance that was expensed. The refunding resulted in a saving of \$820,856 with a present value saving of \$ 791,026 as of the date of closing.

By placing bond proceeds in an irrevocable trust to provide for future debt service the County defeased the certificates of obligations. Accordingly, the refunded debt is not included in the County's financial statements. At September 30, 2015, defeased bonds were in trust and the first Series was called February 1, 2015 and the second Series will be called February 1, 2016.

I. ADVANCE REFUNDING AND DEFEASANCES

Governmental Activities

On December 6, 2012, the County issued \$ 8,828,700 in Limited Tax Refunding Bonds, series 2012 (\$ 3,210,700 Certificates of Obligation, Series 2003, \$ 5,173,000 Certificates of Obligation, Series 2006) with an average interest rate of 2.62 percent to advance refund \$ 8,383,700 million of outstanding bonds with an average interest rate of 4.48 percent. The net proceeds of \$9,251,272 million (after payment of \$ 210,361 thousands in underwriting fees, insurance, and other issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the bonds. As a result, the bonds are considered to be defeased and the liability for those bonds has been removed from the financial statements. Although the refunding resulted in an accounting loss of \$ 909,715 which is being amortized over the life of the Series 2012 Bonds. This refunding increases total debt service payments over the next eighteen years (same as refunded debt's maturity dates) by almost \$978,789 resulting in an economic gain of \$915,262 thousands (difference between the present values of the old and new debt service payments). The refunded bonds will be called February 1, 2016.

Proprietary Fund

On December 6, 2012, the County issued \$ 386,300 in Limited Tax Refunding Bonds, series 2012 (\$ 99,300 Certificates of Obligation, Series 2003, \$ 287,000 Certificates of Obligation, Series 2006) with an average interest rate of 2.62 percent to advance refund \$ 386,300 thousands of outstanding bonds with an average interest rate of 4.48 percent. The net proceeds of \$ 385,470 thousands (after payment of \$ 886 in underwriting fees, insurance, and other issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the bonds. As a result, the bonds are considered to be defeased and the liability for those bonds has been removed from 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.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

This refunding increases total debt service payments over the next eighteen years (same as refunded debt's maturity dates) by almost \$40,783 resulting in an economic gain of \$38,136 thousands (difference between the present values of the old and new debt service payments).

By placing bond proceeds in an irrevocable trust to provide for future debt service the County defeased the certificates of obligations. Accordingly, the refunded debt is not included in the County's financial statements. At September 30, 2015, \$5,460,000 of defeased bonds in trust remain outstanding for \$ 5,173,000 for governmental activities and outstanding for \$ 287,000 for business-type activities. The refunded bonds will be called February 1, 2016.

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 2014 was \$ 18,433,272,706 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 2014, and designation of tax rates are as follows for fiscal 2015:

	Taxable Value	Tax Rate Per \$100 of Taxable Value
General Fund:	\$ 18,433,272,706	0.362104
Road and Bridge - Special Revenue Fund	\$ 18,433,272,706	0.012496
Debt Service Fund:	\$ 18,433,272,706	0.0401
Total Tax Rate		0.4147

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, 2015

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 \$.385300, per \$ 100 valuation and could levy approximately \$ 69,891,908 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, 2015, the statutory limit of the County was approximately \$ 4,615,371,431 providing a legal debt margin of \$ 4,550,514,501.

C. COMPENSATED ABSENCES

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

Employees accrue 12 days of sick leave per year. Sick leave taken is recognized as expenditures as used by employees. There is no ceiling for employees to accumulate sick leave. Upon separation or termination, unused sick leave is not paid. Employees earned from

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

twelve to twenty-one vacation days per year, depending on years of service. The County policy provide for a maximum paid out of twenty-two days upon the employee's resignations or retirements.

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

	Balance Outstanding October 1, 2014	Earned	Taken/ Paid	Balance Outstanding September 30, 2015	Amount Due Within One Year
Governmental Activities	\$ 4,205,870	\$ 2,244,508	\$ 1,785,320	\$ 4,665,058	\$ 1,855,802
Business-type Activities	70,263	45,215	17,979	97,499	29,699
Total Primary Government	<u>\$ 4,276,133</u>	<u>\$ 2,289,723</u>	<u>\$ 1,803,299</u>	<u>\$ 4,762,557</u>	<u>\$ 1,885,501</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. DEFINED BENEFIT PENSION 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 TCDRS.

The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 677 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a Comprehensive Annual Financial Report (CAFR) on a calendar year basis. The CAFR is publicly available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034 or on their website at www.tcdrs.org.

The plan provisions are adopted by the governing body of the employer (County), and can be amended, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated deposits in the plan to receive any employer-financed benefit. Members who withdraw their personal deposits in a lump-sum are not entitled

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

to any amounts contributed by their employer.

2. FUNDING POLICY

The County 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 County contributed using the actuarially determined rate of 10.50% for the months of the 2015 accounting year, and 10.75% for the months of the 2014 accounting year. The contribution rate payable by all employee members for the current fiscal year is the rate of 6% as adopted by the governing body of the County. 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. BENEFITS PROVIDED

Benefit amounts are determined by the sum of the employee's contributions 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.

Employees Covered by Benefit Terms

At the December 31, 2014 valuation and measurement date, the following employees were covered by the benefits terms:

Inactive employees or beneficiaries currently receiving benefits	469
Inactive employees entitled to but not yet receiving benefits	912
Active employees	<u>1,677</u>
Total Employees Covered by Benefits Terms	3,058

4. NET PENSION LIABILITY

The County's Net Pension Liability was measured as of December 31, 2014, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2014 actuarial valuation was determined using the following actuarial assumptions:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contribution are reported
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method:	
Smoothing Period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	0.03
Investment Rate of Return	0.081
Turnover	New employees are assumed to replace any terminated members and have similar entry ages.

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group, therefore, Salary increases were based on a service-related table. Mortality rates for active members were based on the RP2000 Active Employee Mortality Table, for males with a two-year set-forward and for females with a four-year setback, both with the projection scale AA. For retirees, and beneficiaries, mortality rates were based on the RP2000 Combined Mortality Table with a one-year set-forward for males and no age adjustment for females. For disabled annuitants, the RP2000 Disabled Retiree Mortality Table for males with no age adjustment and for females with a two-year set-forward is used, both with the projection scale AA. Retirement Age is based on tables showing the annual rates of service retirement for both males and females. Deferred members are assumed to retire at the later of age 60 or earliest retirement eligibility and for all eligible members age 75 and later, retirement is assumed to occur immediately. Cost-of-Living Adjustments for Webb County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.

Actuarial assumptions used in the December 31, 2014, valuation were based on the results of actuarial experience studies. The experience study in TCDRS was for the period January 1, 2009 through December 31, 2012, except where required to be different by GASB 68. TCDRS' actuarial assumptions are periodically reviewed and revised as deemed necessary to reflect best estimates of future experience. Every four years, the TCDRS consulting actuary conducts an investigation of experience, TCDRS assumptions are compared to plan experience and future expectations, and changes to the assumptions are recommended as needed.

The long-term expected rate of return on pension plan investments is 8.10%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

The long-term expected rate of return on pension plan investments was determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

TCDRS' investment consultant, Cliffwater LLC. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus)
US Equities	16.50%	5.35%
Private Equity	12.00%	8.35%
Global Equities	1.50%	5.65%
International Equities- Developed	11.00%	5.35%
International Equities- Emerging	9.00%	6.35%
Investment- Grade Bonds	3.00%	0.55%
High-Yield Bonds	3.00%	3.75%
Opportunistic Credit	5.00%	5.54%
Direct Lending	2.00%	5.80%
Distressed Debt	3.00%	6.75%
REIT Equities	2.00%	4.00%
Commodities	2.00%	-0.20%
Master Limited Partnerships	2.00%	5.30%
Private Real Estate Partnerships	3.00%	7.20%
Hedge Funds	25.00%	5.15%
Total	100.00%	

Discount Rate

In order to determine the discount rate to be used by the employer, TCDRS has used an alternative method to determine the sufficiency of the fiduciary net position in all future years. The alternative method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act: 1) TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods, 2) Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy, 3) The employer's assets are projected to exceed its accrued liabilities in 20 years or less, when this point is reached the employer is still required to contribute at least the normal cost, 4) Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability. The long term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. This rate reflects the long-term assumed rate of return on assets for funding purposes of 8.00%, net of all expenses, increased by 0.10% to be gross of administrative expenses. The discount rate used to measure the Total Pension Liability was 8.10%.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at December 31, 2013	\$221,363,362	\$208,545,642	\$12,817,720
Changes for the year:			
Service Cost	8,788,536	-	8,788,536
Interest	17,991,853	-	17,991,853
Effect of plan changes	-	-	-
Effect of economic/demographic (gains) or losses	306,470	-	306,470
Effect of assumptions	-	-	-
Contributions- employer	-	7,297,251	(7,297,251)
Contributions- employee	-	4,072,972	(4,072,972)
Net investment income	-	13,973,109	(13,973,109)
Benefit payments, including refunds of employee contributions	(7,241,870)	(7,241,870)	-
Administrative expense	-	(167,726)	167,726
Other changes	-	(46,366)	46,366
Net Changes	19,844,989	17,887,370	1,957,619
Balance at December 31, 2014	\$241,208,351	\$226,433,012	\$14,775,339

The total net pension liability above of \$14,775,339 represents the combined Governmental activities and Business-type activities balances. The following represents the disaggregation between them:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

	Net Pension Liability at September 30, 2015
	\$14,627,587
Governmental	147,752
Business-Type Activities	147,752
Total	\$14,775,339

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability/(asset) of the County, calculated using the discount rate of 8.10%, as well as what the County's net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (7.10%) or 1-percentage-point higher (9.10%) than the current rate:

	1% Decrease in Discount Rate (7.10%)	Discount Rate (8.10%)	1% Increase in Discount Rate (9.10%)
Total pension liability	\$275,146,184	\$241,208,350	\$213,421,196
Fiduciary net position	226,433,011	226,433,011	226,433,011
Net Pension Liability/ (Asset)	\$48,713,173	\$14,775,339	(\$13,011,815)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. That report may be obtained on the Internet at www.tcdrs.org.

5. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the measurement date ended December 31, 2014, the County recognized pension expense of \$6,405,675

At September 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$255,392	\$ -
Changes in actuarial assumptions	-	-
Difference between projected and actual investment earnings	2,593,804	-
Contributions subsequent to the measurement date	5,991,352	-
Total	\$8,840,548	\$ -

The above deferred outflow and deferred inflow of resources represent the combined Governmental activities and business-type activities of the County. The following represents the disaggregation between them:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Governmental	\$8,752,142	\$ -
Business-Type Activities	88,406	-
Total	\$8,840,548	\$ -

Contributions subsequent to the measurement date of \$5,991,352 reported as deferred outflows of resources related to pensions will be recognized as a reduction of the net pension liability for the year ending September 30, 2015. Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended September 30:	Amount
2016	\$699,529
2017	699,529
2018	699,529
2019	699,529
2020	51,078
Thereafter	-
Total	\$2,849,194

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

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 \$ 15,195,838.

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

There was no significant reduction in insurance coverage from coverage in the prior years by category. The County purchases commercial insurance for claims in excess of coverage provided by each internal service fund and for all other risks of loss. Claims settled resulting from general liability exposure has not exceeded this commercial coverage in any of the past three fiscal years. As of September 30, 2015 the claims payable \$ 1,783,205 and \$ 293,611 are reported in the internal service funds.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

Changes in the respective fund's claims payable for 2013 through 2015 fiscal years were as follows:

Webb County Employees' Health Benefits Fund				
Fiscal Year	Beginning of Fiscal Year Liability	Changes In Claims	Claims Payments	Balance at Fiscal Year End
2013	1,003,284	10,289,332	(10,551,552)	741,064
2014	741,064	10,740,403	(10,709,140)	772,328
2015	772,328	14,985,771	(13,974,894)	1,783,205

Webb County Workers' Compensation Reserve Fund				
Fiscal Year	Beginning of Fiscal Year Liability	Changes In Claims	Claims Payments	Balance at Fiscal Year End
2013	101,757	1,203,436	(1,159,485)	145,708
2014	145,708	1,064,353	(1,055,574)	154,487
2015	154,487	3,020,275	(2,881,151)	293,611

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 \$ 518,666 for the employees' health benefits fund. The claims and judgments liability \$ 2,657,171 consist of \$ 1,326,006 short term and \$ 1,331,165 long term for the workers compensation reserve fund.

Changes in the respective fund's claims and judgments for 2013 through 2015 fiscal years were as follows:

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

Webb County Employees' Health Benefits Fund				
Fiscal Year	Beginning of Fiscal Year Liability	Changes In Estimates	Claims Payments	Balance at Fiscal Year End
2013	605,564	(58,778)	-	546,786
2014	546,786	(109,399)	-	437,387
2015	437,387	81,279	-	518,666

Webb County Workers' Compensation Fund				
Fiscal Year	Beginning of Fiscal Year Liability	Changes In Estimates	Claims Payments	Balance at Fiscal Year End
2013	603,563	345,347	-	948,910
2014	948,910	292,071	-	1,240,981
2015	1,240,981	1,416,190	-	2,657,171

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 \$ 1,615,030. This amount includes \$ - 0 - in administration fees and \$ 1,615,030 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, 2015. These commitments are as follows:

Major Funds	
General Fund	\$ 16,076
Certificates of Obligation, Series 2013	48,258
Nonmajor Governmental Funds	
	101,336
Total \$	<u>165,670</u>

The County employs an encumbrance accounting system as a method of accomplishing budgetary controls. Encumbrances are reported in their respective fund balance categories restricted, committed or assigned for other purposes. At year-end, outstanding encumbrances are carried to the next year. Departments are required to re-appropriate those funds within the following year's budget.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

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. During March 2016 the Asset Forfeiture and Money Laundering Section conducted a review of the Webb County 49th Judicial District Attorney and Webb County Sheriff. The review was in compliance with requirements of the Department of Justice Equitable Sharing Program and the Equitable Sharing Wires and also with the Webb County policies and procedures. The review findings are being address by the two County departments and will submit their respective corrective action planned or taken responses by the due date.

Service Provider contractors who did weatherization work connected to the grant awards from the Texas Department of Housing and Community Affairs (TDHCA) were claiming payment from the County. TDHCA has found that the service provider contractor's work did not comply with TDHCA guidelines and contractual requirements. The County has settled with all the service provider contractors the final settlement was finalized during 2016 and the financial impact was immaterial for reporting for current fiscal year.

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, 2015.

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

H. GENERAL FUND - FEDERAL / STATE REVENUE SOURCES

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 award was \$ 280,527 and revenue earned for the fiscal year was \$ 280,527.

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 award with CFDA contract number 93.658 was \$ 112,404 and revenue earned for the fiscal year was \$ 93,096.

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 award with CFDA number 93.658 was \$ 16,604 and revenue earned for the fiscal year was \$ 7,064.

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 17 qualified County retired employees and their dependents, six Consolidated Omnibus Budget Reconciliation Act (Cobra) participants, and 1,460 of active employees Participation in the Plan is elective by each retiree. The total includes 22 for the Water Utility Enterprise Fund. The plan that provides medical and dental coverage administered by Blue Cross Blue Shield of Texas for eligible employees and retired employees under the age of 65 and their dependents. In addition, eligible retirees 30 over the age of 65 may enroll in County Silver Choice, a Medicare supplement program. The benefits provided are not guaranteed. Additionally, the benefits provisions are subject to change to any time and to annual appropriation of funds by the Commissioners Court.

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

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

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

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

2. FUNDING POLICY

Commissioners' Court has the authority to establish and amend contributions requirements of the plan members and the participating employer. The plan is funded on a pay-as-you-go basis and incurred \$ 1,047,748 in claims for the fiscal year ended September 30, 2015. The funds to pay these claims are derived from the current year's actuarial gain, employer contributions and retiree premiums and transfers in. The OPEB plan changes are noted in subsequent events.

The contribution requirements of plan members and the county are established and may be amended by the Court subject to funding availability at the beginning of each budget year. Retiree's contribution under the age of 65 is \$350 per month and cost for spouse dependent coverage is \$812. 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, 2015, the County annual OPEB cost was \$ 263,237 consisting of \$ 257,287 for governmental activities and \$ 5,950 for the business-type activities. The annual OPEB cost is equal to the Normal Cost plus a 30-year level-percent of payroll amortization of the Actuarial Accrued Liability, adjusted with interest to the end of the fiscal year at the discount rate. The dollar amount contributed by the County toward the OPEB cost was

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

\$1,291,263. This amount was required to cover current year expenses over plan participants' contributions and the beginning fund balance deficit. At September 30, 2015, the County has an OPEB obligation of \$ 1,508,731. The governmental and business type activities OPEB obligation is \$1,487,004 and \$ 21,727 respectively.

	Outstanding October 1, 2014	Additions	Reductions	Outstanding September 30, 2015	Amount Due Within One Year
Governmental Activities					
OPEB Obligation	1,229,717	257,287	-	1,487,004	-
Business-type Activities					
OPEB Obligation	15,777	5,950	-	21,727	-
Total Primary Government	1,245,494	263,237	-	1,508,731	-

	Fiscal Year Ending		
	9/30/2013	9/30/2014	9/30/2015
Normal Cost	\$ 259,601	\$ 323,779	\$ 323,779
Minimum Amortization of Unfunded Actuarial Liability	438,165	527,171	527,171
Interest Adjustment to Year-end	-	36,591	36,591
Annual Required Contribution	\$ 697,766	\$ 887,541	\$ 887,541
ARC adjustment	(104,238)	(42,637)	(55,108)
Interest Adjustment to Net OPEB Obligation	101,303	41,437	53,556
OPEB Cost	\$ 694,831	\$ 886,341	\$ 885,989
Net OBEB Obligation as of the Beginning of Year	\$ 2,355,893	\$ 963,641	\$ 1,245,494
Line Item Adjustment		374,612	
Employer Contribution Made for the Year	2,087,083	979,100	622,752
Increase (Decrease) in the Net OPEB Obligation	(1,392,252)	(92,759)	263,237
Net OBEB Obligation as of the End of Year	\$ 963,641	\$ 1,245,494	\$ 1,508,731
Total Expenses	\$ 2,214,283	\$ 1,078,271	\$ 787,281
Retiree Contribution	\$ 127,200	\$ 99,171	\$ 164,529
Net Employer Contributions	\$ 2,087,083	\$ 979,100	\$ 622,752

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the OPEB obligation for 2013 through 2015. Note that this is the four year of implementation of GASB

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

Statement No. 45 which requires years of data in the trend information table.

Fiscal Year End	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation Beginning	Changes to Net OPEB Obligation	Net OPEB Obligation
9/30/2013	694,831	300.4%	2,355,893	(1,392,252)	963,641
9/30/2014	886,341	110.5%	963,641	281,853	1,245,494
9/30/2015	885,990	70.3%	1,245,494	263,237	1,508,731

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

The Employees' Retiree OPEB Internal Service Fund for other postemployment employees' benefits obligation was funded as of September 30, 2013 through 2015. The OPEB obligation is reported in the government-wide statement of net position.

FUNDED STATUS AND FUNDING PROGRESS

As of September 30, 2015, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$ 12,426,975. The actuarial value of assets was \$ -0- resulting in an unfunded accrued liability (UAAL) of \$ 12,426,975. The covered payroll (annual payroll of active employees covered by the plan) was \$ 54,348,653 and the ratio of the UAAL to the covered payroll was twenty one percent. The schedule of funding progress as RSI included in notes to the financial statement shows the funding status for fiscal year ending September 30, 2010 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, 2015

Actuarial Valuation Methods and Assumptions	
Actuarial Valuation Date	October 1, 2013
Actuarial cost method	Entry Age Method
Asset valuation method	No Net Asset as of the Valuation Date "pay as you go"
Amortization method	Level percent of payroll
Amortization period in years	30 years - open period
Actuarial assumptions:	
Discount rate	4.3%
Inflation rate	(2013-2026) 2.5% (2027-2036) 2.4% (2037+) 2.3%
Payroll	Aggregate 2.5% increase per year
Pre-retirement mortality	RP-2014 Blue Collar Employee tables, male and female, with a static projection to 2030 using scale MP-2014.
Post-retirement mortality	RP-2014 Blue Collar Healthy Annuity tables, male and female, with a static projection to 2030 using scale MP-2014.
Claims costs	Adjusted for age/gender risk factors. Before Risk adjustment, Medical and Rx: \$381.15 per member per month Dental: \$14.76 per member per month
Expenses	Administration \$47.76 per retiree per month Stop Loss Premiums Specific \$28.24 per retiree per month Aggregate \$ 3.40 per retiree per month
Medical trend (pre-65)	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: Rate of Inflation (2013-2026) 2.5% (2027-2036) 2.4% (2037+) 2.3% Rate of Growth in Real Income/GDP per capita 1.5% Income Multiplier for Health Spending 1.3 Extra Trend due to Technology and other factors 1.1% Health Share GDP Resistance Point 23.0% GDP Growth 2060
Dental trend	66 2/3% of the pre-65 medical trend
Stop-loss trend	133% of the pre-65 medical trend
Retiree premiums	Before 65, \$350 per month for the retiree and \$812 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.
Employee turnover	Derived from County experience Average rate is 13.8%
Employee retirements	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.
Participation by future retirees	68% of eligible retirees
Dependent status: current retirees	current status is assumed to persist in all future years
Dependent status:future retirees	Spouse covered: 25% Average children per retiree:0.0

Webb County, Texas
Notes to the Financial Statements
For the Fiscal Year Ended September 30, 2015

Healthcare Cost Trend Rate					
<u>Fiscal Year</u>	<u>Medical</u>	<u>Dental</u>	<u>Medical Supplies</u>	<u>Stop Loss</u>	<u>Fees</u>
2015	5.9%	3.9%	2.0%	7.9%	2.5%
2016	5.8%	3.9%	2.0%	7.7%	2.5%
2017	5.7%	3.8%	2.0%	7.6%	2.5%
2018	5.7%	3.8%	2.0%	7.5%	2.5%
2019	5.6%	3.8%	2.0%	7.5%	2.5%
2020	5.6%	3.8%	2.0%	7.5%	2.5%
2021	5.6%	3.8%	2.0%	7.5%	2.5%
2022	5.6%	3.8%	2.0%	7.5%	2.5%
2023	5.6%	3.8%	2.0%	7.5%	2.5%
2024	5.5%	3.7%	2.0%	7.3%	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, 2015

J. IMPLEMENTATION OF NEW ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 67 "Financial Reporting for Pension Plans" will be implemented by the County in current fiscal year and the impact has been included in the County's note footnotes and RSI. The pronouncement relate to pension plans that are administered through trusts or similar arrangements meeting certain criteria. GASB 67 will also enhance note disclosures and RSI for both defined benefit and defined contribution plans.

GASB Statement No. 68 "Accounting and Financial Reporting for Pension" has been implemented by the County in fiscal year 2015. The impact has been reflected in the governmental activities and business-type activities for the Water Utility Enterprise Fund financial statements. The pronouncement replaces the requirements of Statement No. 27 "Accounting for Pensions by State and Local Governmental Employers: and Statement No. 50 "Pension Disclosures", requires state and local governments to display the actuarially determined net position liability in its financial statements and make certain disclosures.

The GASB has issued Statement No. 69, "Government Combinations and Disposals of Government Operations." This statement was issued to provide accounting and financial reporting guidance for disposals of government operations that have been transferred or sold. The requirements of this statement are effective for government combinations and disposals of government operations occurring in financial reporting periods beginning after December 15, 2013. GASB 69 will be implemented by the County if applicable. The County has no government combinations or disposals of government operations as of the current fiscal year 2015.

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

GASB has issued Statement No. 71, "Pension Transition for Contribution Made Subsequent to the Measurement Date; an amendment of GASB Statement No. 68." The provisions of this Statement are required to be applied simultaneously with the provisions of Statement No. 68. The requirements of this Statement has been implemented effective as of September 30, 2015.

Webb County, Texas
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 66,698,835	66,698,835	65,976,790	(722,045)
Sales and Miscellaneous Taxes	18,600,000	18,600,000	17,573,350	(1,026,650)
Fines and Forfeits	532,050	532,050	529,187	(2,863)
Intergovernmental	2,282,644	2,282,644	2,248,136	(34,508)
Charges for Services	5,467,070	5,467,070	5,945,153	478,083
Investments Earnings	95,000	95,000	99,185	4,185
Miscellaneous	294,650	294,650	253,605	(41,045)
Total Revenues	\$ 93,970,249	93,970,249	92,625,406	(1,344,843)
EXPENDITURES				
Current:				
General Government	\$ 22,572,518	19,859,845	19,682,021	177,824
Public Safety	15,296,975	14,581,625	14,426,541	155,084
Justice System	31,296,420	29,210,819	28,966,550	244,269
Health And Human Services	4,686,103	4,327,032	4,287,989	39,043
Infrastructure And Environmental Services	212,700	165,757	160,907	4,850
Corrections and Rehabilitation	17,697,144	18,065,290	18,041,076	24,214
Community and Economic Development	3,213,361	3,024,956	2,900,552	124,404
Total Expenditures	\$ 94,975,221	89,235,324	88,465,636	769,688
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(1,004,972)	4,734,925	4,159,770	(575,155)
Other Financing Sources (Uses):				
Transfers In	\$ 1,612,962	1,612,962	1,612,962	
Transfers Out	(612,500)	(6,352,397)	(6,352,395)	2
Sale of Capital Assets	5,000	5,000	1,530	(3,470)
Total Other Financing Sources (Uses)	\$ 1,005,462	(4,734,435)	(4,737,903)	(3,468)
Net Change in Fund Balances	\$ 490	490	(578,133)	(578,623)
Fund Balances - Beginning, Restated			20,689,064	
Fund Balances - Ending			\$ 20,110,931	

Webb County, Texas
Required Supplementary Information
September 30, 2015

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; two 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 Housing Finance Corporation
Webb County Hotel/Motel Occupancy Tax	Webb County Treasury Federal Forfeiture
Webb County Records Management and Preservation	Webb County Sheriff Treasury Federal Forfeiture
District Clerk Preservation	Webb County District Attorney Treasury Federal Forfeiture
Webb County Clerk Records Management and Preservation	Webb County State Forfeiture Chapter 18
Road and Bridge	Webb County District Attorney State Forfeiture / Gambling
Webb County Tax Assessor / Collector Vehicle Inventory Tax	Webb County Justice Federal Forfeiture
Justice Court Technology	Webb County District Attorney Justice Federal Forfeiture
Election Contract Services	Webb County Attorney Federal Forfeiture
District Attorney Hot Check Fee	Webb County Constable Precinct 1 Federal Forfeiture
Juvenile Case Manager Fund	Webb County Constable Precinct 4 Federal Forfeiture
Courthouse Security Fees	Webb County Sheriff Justice Federal Forfeiture
J.P. Courthouse Security	Webb County State Forfeiture Chapter 59
Laredo Webb County Child Welfare Unit	Webb County District Attorney State Forfeiture
Webb County Sheriff Inmate Commissary Sales Commission	Webb County Attorney State Forfeiture
Child Abuse Prevention	Webb County Constable Precinct 1 State Forfeiture
Court Initiated Guardianship	Webb County Sheriff State Forfeiture
Cost Recovery Fee Fund	Webb County Constable Precinct 2 State Forfeiture
Health Care District Fund	Webb County Constable Precinct 4 State Forfeiture

The following Special Revenue Forfeiture Funds were incorporated as amended budgets:

- Webb County State Forfeiture Chapter 18
 - Webb County Sheriff State Forfeiture / Gambling
- Webb County Treasury Federal Forfeiture
 - Webb County Attorney Treasury Federal Forfeiture

The Cost Recovery Fund was established for revenues without an appropriation budget to collect a e-filing fee to recover the information technology system cost incurred by the County to accept electronic payments by the State to interface with related court documents.

The County's 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 budgetary line item transfers or 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 budgetary line items transfers and budget amendments for the Community

Webb County, Texas
Required Supplementary Information
September 30, 2015

Justice Assistance Division grants for the Adult Probation and Texas Juvenile Justice Department grants for the Juvenile Probation special revenue funds.

To establish the budgetary data reflected in the financial statements the County follows the procedures set forth by Subchapter B "Budget Preparation in Counties with Population of More Than 225,000" Section 111.031 of the Texas Local Government Code (Code) based on the last U.S. Census. The County Auditor serves as the Budget Officers of the Court. The Budget Officer requests that each elected official and department head submit a propose expenditure and revenue budget, if applicable. After reviewing the submitted budgets with the appropriate elected official or department head the Auditor estimates the property taxes necessary to be levied and collected; thereafter, with the assistance of the Court, the Auditor prepares proposed budgets for Governmental, Proprietary and Fiduciary Funds. These proposed budgets encompass all the proposed revenues and expenditures for the subsequent fiscal year; seldom although appropriate is the proposed budget balanced from the unassigned fund balance.

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

During the fiscal year, the Court is authorized to adopt revisions to the budget only after public notice and public hearing have been conducted. These revisions are usually between expenditures line items or departments. The Code also stipulates that the Court may authorize an emergency expenditure as an amendment to the budget only in case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention; this situation has seldom occurred. Insofar as federal and state assistance funds, the Court considers budgetary line item transfers and 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 budget, actual revenues and expenses for all funds and informs the Court on the financial condition of various funds and any other fact of interest considers proper.

Also adopted by the Court through the budget proceedings are the "Personnel General Orders" which delineate personnel positions granted by department and fund and the "Operational General Order", which details financial processing procedures for the fiscal year regarding immediate and non-immediate payments. The operational general order requires department heads to submit to the Court new personnel hires for approval and prohibit title changes and salary increase during the fiscal year. We note

Webb County, Texas
Required Supplementary Information
September 30, 2015

that the election does not require a budget for election contract services as per the State's Election Code; however, a budget is reported for the purposes of expected contractual service revenues and available fund balance.

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

Function/Program	Budgeted Amounts		Budget Amendments during the fiscal year
	Original	Final	
General Fund			
General government	\$ 22,572,518	19,859,845	(2,712,673)
Public safety	15,296,975	14,581,625	(715,350)
Justice system	31,296,420	29,210,819	(2,085,601)
Health and human services	4,686,103	4,327,032	(359,071)
Infrastructure and environmental services	212,700	165,757	(46,943)
Corrections and rehabilitation	17,697,144	18,065,290	368,146
Community and economic development	3,213,361	3,024,956	(188,405)
Capital Outlay		-	-
Transfer Out	612,500	6,352,397	5,739,897
Total Expenditures	<u>\$ 95,587,721</u>	<u>95,587,721</u>	<u>-</u>

The Commissioners Court adopted the budget for this fiscal year with \$ 6,388,595 increase expenditures compared to the previous year. New personnel, salaries increases due to a regional wage and classification study, fuel and lubricants, repairs and maintenance, contractual agreements and postage were among the increases. A two percent reduction for department operation was implemented across the General Fund. The appropriation budget was \$ 95,587,721 compared to \$95,588,211 estimated revenues. The estimate revenues include a transfer in for \$992,962 from the Permanent Improvement Fund to balance the General Fund appropriation budget.

The Court approved thirty seven new employees to the General Fund compared twenty six employees for the previous year. The payroll cost for new employees commenced October 1, 2014 for \$ 1,261,165 and fourteen employees were postponed for \$267,534 to start either in January 2015 or April 2015. As of April the additional personnel cost was not funded for the rest of the 2015 fiscal year. The wage and classification payroll cost was approximately \$ 2.1 million.

Budgetary line item transfers were approved by the Court from other governmental functions to address requests by the Court, elected officials and department heads for necessity during the fiscal year. Although the actual expenditures compared to the final budget had a \$769,688 favorable variance for each function within the General Fund; corrections and rehabilitation and transfers out require additional budgetary line item transfers \$ 368,146 and \$ 5,739,897 respectively.

Webb County, Texas
Required Supplementary Information
September 30, 2015

The County Jail reported under the corrections and rehabilitation function required \$368,146 additional budgetary line item transfers for personnel cost, inmate housing in other counties, jail groceries and medical cost.

The General Fund original budget for transfers out \$ 612,500 (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; \$65,000 for the General Fund debt service requirements for the general fund capital leases and \$ 22,500 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 increased by \$ 5,739,897. The Permanent Improvement Fund \$ 1,104,500 and the Capital Outlay Fund by \$680,454 was for \$ 1,784,954 from payroll saving within the General Fund departments. \$888,985 was transfer out to commence the one fourth liquation of the Webb County Casa Blanca Golf Course 2014 fiscal year deficit.

In addition to \$ 475,000 from the original budget, an additional \$1,609,263 was transfers out to commence the liquation of one fourth liquation of the Webb County Water Utility Enterprise Fund 2014 fiscal year deficit. The original budgeted transfer out designed for the Special Revenue County Records Management & Preservation Fund and Special Revenue Juvenile Case Manager Fund \$ 50,000 and \$ 22,500 respectively were allocated to the Water Utility Fund to cover partially the deficit fund balance. These special revenues funds have been subsidize by the General Fund in previous years and currently have adequate fund balances for next year budgetary requirements.

The General Fund transferred \$ 1,529,194 to eliminate the fund deficit for the fiscal year for the Webb County Employees Health Insurance Fund due to \$3,318,661 additional expenses compared to the previous fiscal year.

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

General Government – Third party contracts require budgetary line item transfers for new executed contract after the adoption of the budget.

Public Safety – The Sheriff Non-Bargaining and Justice Center Security require budgetary line item transfers for personnel cost. In addition the Constable Precinct 3 require budgetary line item transfers for fuel and lubricants.

Justice System – The 111th Judicial District Judge and the County Court of Law #2 require budgetary line item transfers for indigent defense and court appointed attorneys respectively. The Judicial General County Court require budgetary line item transfers for court interpreter/reporter and evaluation services.

Webb County, Texas
Required Supplementary Information
September 30, 2015

Community and Economic Development – The Ernesto J. Salinas Community Center and Fernando A. Salinas Community Center require budgetary line item transfers for utilities and personnel cost respectively.

The General Fund actual expenditures exceed revenues by \$ 578,133. Projected Revenues had \$ 1,346,167 shortfalls for the following major revenues: \$ 722,045 for property taxes, \$ 1,026,650 for sales and miscellaneous taxes, \$ 2,863 for fines and Forfeits, \$34,508 for intergovernmental and \$ 42,369 for miscellaneous revenues. Revenues realized surplus \$ 478,083 for charges and services and \$ 4,185 for investment income.

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.

Governmental Funds	Estimated Revenues		Appropriations	
	Original Adopted Budget	Final Revised Budget	Original Adopted Budget	Final Revised Budget
Major Funds				
General Fund	\$ 95,588,211	95,588,211	95,587,721	95,587,721
Nonmajor Governmental Funds	49,605,463	79,010,980	72,561,511	105,736,326
Total	\$ 145,193,674	174,599,191	168,149,232	201,324,047

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, 2015**

**Schedule of Employer Contributions
Texas County and District Retirement System**

Fiscal Year Ending September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll (1)	Actual Contribution as a % of Covered Payroll
2006	Not Available	Not Available	Not Available	Not Available	Not Available
2007	\$3,093,341	\$3,093,341	0	\$44,253,811	7.0%
2008	4,382,902	4,382,902	0	49,862,367	8.8%
2009	4,420,304	4,420,304	0	52,937,767	8.4%
2010	4,774,352	4,774,352	0	55,451,245	8.6%
2011	5,437,990	5,437,990	0	57,181,808	9.5%
2012	5,692,277	5,692,277	0	59,171,255	9.6%
2013	6,194,086	6,194,086	0	61,940,856	10.0%
2014	6,746,705	6,775,187	(28,482)	64,561,774	10.5%
2015	7,296,593	7,297,251	(658)	67,875,281	10.8%

(1) Payroll is calculated based on contributions as reported to TCDRS.

Note: Only nine years of data is presented by the consulting actuary in accordance with GASB 68, Paragraph 138, since this is the only information available that is measured in accordance with this statement.

Webb County, Texas
Required Supplementary Information
September 30, 2015

Schedule of Contributions
Texas County and District Retirement System

	<u>Year Ended December 31, 2014</u>
A. Total Pension Liability	
Service Cost	\$ 8,788,536
Interest (on the Total Pension Liability)	17,991,853
Changes of Benefit Terms	-
Effect of economic/demographic (gains)/ or losses	306,470
Changes of Assumptions	-
Benefit Payments, including refunds of employee contributions	<u>(7,241,870)</u>
Net change in Total Pension Liability	\$ 19,844,989
Total Pension Liability - Beginning	<u>221,363,362</u>
Total Pension Liability - Ending	<u><u>241,208,351</u></u>
 B. Total Fiduciary Net Position	
Contributions - Employer	\$ 7,297,251
Contributions - Employee	4,072,972
Net Investment Income	13,973,109
Benefit Payments, including refunds of employee contributions	(7,241,870)
Administrative Expense	(167,726)
Other	<u>(46,366)</u>
Net Change in Plan Fiduciary Net Position	\$ 17,887,370
Plan Fiduciary Net Position - Beginning	<u>208,545,642</u>
Plan Fiduciary Net Position - Ending	<u><u>\$ 226,433,012</u></u>
Net Pension Liability (a) - (b)	\$ 14,775,339
Plan fiduciary Net Position as a Percentage of the Total Pension Liability	93.87%
Covered Employee Payroll	67,875,281
Net Pension Liability as a Percentage of Covered Employee Payroll	21.77%

Note: Only one year of data is presented by the consulting actuary in accordance with GASB 68, Paragraph 138, since this is the only information available that is measured in accordance with this statement.

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

Webb County, Texas
Required Supplementary Information
September 30, 2015

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

SCHEDULES OF FUNDING PROGRESS							
Actuarial Valuation	Date	Actuarial Value of Assets	Actuarial Liability (AAL) Unit Credit	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
10/1/2010		-	10,111,202	10,111,202	0.0%	48,139,045	21.0%
9/30/2013		-	10,328,830	10,328,830	0.0%	54,348,653	19.0%
10/1/2013		-	12,426,795	12,426,975	0.0%	54,348,653	22.9%

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

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, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes:				
Ad Valorem - Current	\$ 63,255,835	63,255,835	62,850,845	(404,990)
Ad Valorem - Delinquent	2,378,000	2,378,000	2,176,779	(201,221)
Penalty And Interest	1,065,000	1,065,000	949,166	(115,834)
Total Property Taxes	66,698,835	66,698,835	65,976,790	(722,045)
Sales And Miscellaneous Taxes:				
General Sales Tax	18,000,000	18,000,000	16,948,382	(1,051,618)
Mixed Drink Tax	425,000	425,000	463,446	38,446
Bingo Tax	80,000	80,000	67,947	(12,053)
Occupancy Tax	95,000	95,000	93,575	(1,425)
Total Sales and Miscellaneous Taxes	18,600,000	18,600,000	17,573,350	(1,026,650)
Fines And Forfeits:				
Non-Traffic Fines:				
Basic Supervision			3,500	3,500
Justice Of The Peace, Precinct 1, Place 1	44,600	44,600	25,079	(19,521)
Justice Of The Peace, Precinct 1, Place 2	43,950	43,950	31,933	(12,017)
Justice Of The Peace, Precinct 2, Place 1	81,100	81,100	126,688	45,588
Justice Of The Peace, Precinct 2, Place 2	25,500	25,500	27,155	1,655
Justice Of The Peace, Precinct 3	22,900	22,900	22,067	(833)
Justice Of The Peace, Precinct 4	107,200	107,200	121,719	14,519
Drug Court	40,000	40,000	14,781	(25,219)
Bond Forfeitures:				
County Clerk	96,800	96,800	62,124	(34,676)
District Clerk	70,000	70,000	94,141	24,141
Total Fines And Forfeits	532,050	532,050	529,187	(2,863)
Intergovernmental Revenues:				
Federal Prisoners-Jail	1,420,624	1,420,624	1,299,896	(120,728)
State Comptroller Administrative Fee	185,020	185,020	193,657	8,637
Prisoners Revenue-Juveniles	15,000	15,000	15,760	760
Judicial State Fund	244,000	244,000	248,578	4,578
Indigent Health Care Relief	95,000	95,000	109,558	14,558
Grant Revenue	323,000	323,000	380,687	57,687
Total Intergovernmental	2,282,644	2,282,644	2,248,136	(34,508)
Charges for Services:				
Tax Assessor / Collector	2,649,800	2,649,800	2,837,687	187,887
Treasurer	310	310	641	331
County Clerk	1,140,025	1,140,025	1,068,569	(71,456)

(continued on next page)

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Revenues
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services (continued)				
District Clerk	894,200	894,200	1,287,499	393,299
Sheriff	112,100	112,100	119,523	7,423
Constable Precinct 1	16,300	16,300	16,951	651
Constable Precinct 2	2,000	2,000	1,445	(555)
Constable Precinct 3	100	100	400	300
Constable Precinct 4	3,000	3,000	1,226	(1,774)
Juvenile Probation	17,050	17,050	6,925	(10,125)
Basic Supervision	1,550	1,550	371	(1,179)
Pre Trial Services	25,250	25,250	47,863	22,613
Justice Of The Peace, Precinct 1, Place 1	41,150	41,150	33,150	(8,000)
Justice Of The Peace, Precinct 1, Place 2	38,150	38,150	37,994	(156)
Justice Of The Peace, Precinct 2, Place 1	126,480	126,480	118,045	(8,435)
Justice Of The Peace, Precinct 2, Place 2	50,600	50,600	43,148	(7,452)
Justice Of The Peace, Precinct 3	22,450	22,450	12,383	(10,067)
Justice Of The Peace, Precinct 4	163,455	163,455	112,466	(50,989)
Medical Examiner And Morgue	150,000	150,000	184,620	34,620
Indigent Health Care Services	13,100	13,100	14,247	1,147
Total Charges for Services	<u>5,467,070</u>	<u>5,467,070</u>	<u>5,945,153</u>	<u>478,083</u>
Investment Earnings	<u>95,000</u>	<u>95,000</u>	<u>99,185</u>	<u>4,185</u>
Total Investment Earnings	<u>95,000</u>	<u>95,000</u>	<u>99,185</u>	<u>4,185</u>
Miscellaneous Revenue:				
Rents	76,000	76,000	81,237	5,237
Court Center Fiscal Fee	9,500	9,500	6,280	(3,220)
Refunds	100	100		(100)
Telephone Commissions	100,000	100,000	54,602	(45,398)
Administrative Fee, Water	25,000	25,000	25,000	
Administrative Fees JJAEP	58,000	58,000	48,762	(9,238)
Administrative Fees Immunization	1,000	1,000		(1,000)
Administrative Fees Tax Abatements			2,000	2,000
Administrative Fees Neighborhood Empowerment			3,300	3,300
Restitution			3,522	3,522
Note Proceeds			583	583
Other	25,050	25,050	28,319	3,269
Total Miscellaneous Revenue	<u>294,650</u>	<u>294,650</u>	<u>253,605</u>	<u>(41,045)</u>
TOTAL REVENUES	<u>\$ 93,970,249</u>	<u>93,970,249</u>	<u>92,625,406</u>	<u>(1,344,843)</u>

Concluded

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Commissioners Court				
Wages And Fringe Benefits	\$ 217,528	198,040	190,698	7,342
Administrative Travel	4,630	3,909	3,909	
Cell Phones	1,200	291	291	
Postage	300	300	98	202
Dues And Memberships	1,000	1,000	810	190
Books And Subscriptions	750	208	208	
Training And Education		300	300	
Equipment Rental	600	2,258	1,894	364
Professional Services	2,000			
Fuel And Lubricants	500			
Materials And Supplies	5,000	1,981	1,980	1
Goods for Public Events	500	500	265	235
Repairs And Maintenance Equipment	1,000	569	568	1
Repairs And Maintenance Vehicles	500			
Stipends		1,769	1,596	173
Total Commissioners Court	235,508	211,125	202,617	8,508
County Judge's Office				
Wages And Fringe Benefits	582,804	542,213	514,977	27,236
Administrative Travel	15,000	8,854	8,853	1
Cell Phones	2,500	500	493	7
Postage	1,800	1,533	1,533	
Dues And Memberships	50,020	36,821	36,820	1
Books And Subscriptions	500	500	283	217
Training And Education	100	100		100
Fuel And Lubricants	4,000	1,086	1,085	1
Materials And Supplies	15,000	27,378	27,377	1
Goods for Public Events	2,500	2,500	2,417	83
Repairs And Maintenance Equipment	3,572	3,572	3,321	251
Repairs And Maintenance Vehicles	2,000	592	591	1
Stipends		6,385	6,385	
Total County Judge's Office	679,796	632,034	604,135	27,899
Commissioner Precinct 1				
Wages And Fringe Benefits	292,373	291,194	277,814	13,380
Administrative Travel	6,078	2,178	2,136	42
Cell Phones	1,000			
Postage	100	100		100
Training And Education	1,000	1,000	750	250
Materials And Supplies	5,000	5,910	5,910	
Goods for Public Events	7,000	3,000	2,979	21
Repairs And Maintenance Vehicles	500			
Total Commissioner Precinct 1	313,051	303,382	289,589	13,793
Commissioner Precinct 2				
Wages And Fringe Benefits	312,703	312,703	302,813	9,890
Administrative Travel	6,054	2,340	2,339	1
Postage	600	1,600	1,600	
Training And Education	1,602	803	803	
Materials And Supplies	5,000	6,195	6,144	51
Goods for Public Events	5,000	3,000	2,626	374

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Commissioner Precinct 2- Continued				
Repairs And Maintenance Vehicles	3,600	2,756	2,756	
Total Commissioner Precinct 2	334,559	329,397	319,081	10,316
Commissioner Precinct 3				
Wages And Fringe Benefits	255,465	202,735	184,066	18,669
Administrative Travel	6,500			
Postage	1,000	500	500	
Training And Education	1,600	455	455	
Materials And Supplies	5,000	3,192	3,192	
Goods for Public Events	5,000	3,091	3,090	1
Total Commissioner Precinct 3	274,565	209,973	191,303	18,670
Commissioner Precinct 4				
Wages And Fringe Benefits	344,929	276,723	263,914	12,809
Administrative Travel	6,510	5,310	5,213	97
Cell Phones	1,500	500	390	110
Postage	1,000	1,000	980	20
Training And Education	2,500	185	185	
Materials And Supplies	5,000	6,000	5,985	15
Goods for Public Events	7,000	7,058	7,058	
Repairs And Maintenance Vehicles	500			
Total Commissioner Precinct 4	368,939	296,776	283,725	13,051
Administrative Services				
Wages And Fringe Benefits	884,673	871,116	854,420	16,696
Administrative Travel	4,500	2,010	2,009	1
Cell Phones	2,000	995	994	1
Postage	2,000	2,000	1,796	204
Dues And Memberships	3,000	1,000	1,000	
Books And Subscriptions	500	500	143	357
Training And Education	9,500	4,566	4,566	
Equipment Rental	4,700	6,809	6,808	1
Professional Services	15,000	12,933	12,933	
Pre/Post Employees Tests	48,000	42,483	42,483	
Employee Assistance	1,000	1,000	815	185
Property Casualty Liability	603,020	528,557	528,557	
Bonds And Insurance	10,000	9,365	9,365	
Loss Control Consultant	3,000	7,213	7,209	4
3rd Party Administration	25,000	26,600	26,588	12
Fuel And Lubricants	500	500	403	97
Materials And Supplies	15,000	15,000	14,990	10
Minor Apparatus And Tools	6,500	6,500	6,296	204
Repairs And Maintenance Equipment	11,000	3,810	3,809	1
Repairs And Maintenance Vehicles	700	34	34	
Software	15,000	15,000	14,742	258
Health Education Programs	6,000	6,000	5,983	17
Health Fair Month	9,000	9,000	8,968	32
Safety Education Program	7,000	7,000	6,998	2
Claims Paid - Property	275,000	150,787	(28,298)	179,085
Claims Paid - Property - Administrative Services			592	(592)
Claims Paid - Property - Building And Maintenance			473	(473)
Claims Paid - Property - C.A.A.			10,981	(10,981)
Claims Paid - Property - Cenizo			118	(118)
Claims Paid - Property - Constable 1			1,515	(1,515)

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Administrative Services - Continued				
Claims Paid - Property - Constable 3			11,256	(11,256)
Claims Paid - Property - Constable 4			4,057	(4,057)
Claims Paid - Property - District Attorney			22,032	(22,032)
Claims Paid - Property - Golf Course			275	(275)
Claims Paid - Property - Head Start			1,945	(1,945)
Claims Paid - Property- Longevity			32,857	(32,857)
Claims Paid - Property- Larga Vista			3,114	(3,114)
Claims Paid - Property- Medical Examiner			1,074	(1,074)
Claims Paid - Property- P & G			3,229	(3,229)
Claims Paid - Property- PD			420	(420)
Claims Paid - Property- Road and Bridge			16,882	(16,882)
Claims Paid - Property- Rio Bravo			3,600	(3,600)
Claims Paid - Property- Self Help			279	(279)
Claims Paid - Property- Sheriff's Office			39,345	(39,345)
Claims Paid - Property- Santa Teresita			395	(395)
Claims Paid - Property- Texas Parks			475	(475)
Claims Paid - Property- Vandalism			4,054	(4,054)
Claims Paid - Property- Volunteer Fire			493	(493)
Claims Paid - Property- Water Utilities			274	(274)
Claims Paid - Property- Wind Damage 92911			18,173	(18,173)
Total Administrative Services	1,961,593	1,730,778	1,711,519	19,259
Civil Service Commission				
Administrative Travel	2,000			
Dues And Memberships	340	340		340
Books And Subscriptions	1,000	76	76	
Materials And Supplies	4,343	2,745	2,744	1
Total Civil Service Commission	7,683	3,161	2,820	341
Vehicle Maintenance				
Wages And Fringe Benefits	884,963	848,488	833,298	15,190
Uniforms	5,700	5,700	5,588	112
Fuel And Lubricants	28,400	(95,058)	(95,059)	1
Fuel And Lubricants - Department	11,000	6,653	6,652	1
Materials And Supplies	4,078	3,219	3,218	1
Minor Apparatus And Tools	1,000	3,027	3,027	
Repairs And Maintenance Equipment	1,000	496	496	
Repairs And Maintenance Fuel System	30,000	7,486	7,486	
Repairs And Maintenance Vehicles	10,000	1,530	1,529	1
Repairs And Maintenance Vehicles- Departments	3,000	1,622	1,622	
Total Vehicle Maintenance	979,141	783,163	767,857	15,306
General Operations				
Bank Charges	75,000	69,356	69,356	
Telephone	352,840	274,280	274,277	3
New Equipment And Service		2,228	2,227	1
311 Cost		34,500	34,500	
Internet		135,795	135,794	1
Appraisal District Cost	908,000	893,494	893,493	1
Space Rental	190,000	190,623	190,622	1
Auditing and Accounting	85,000	57,050	57,050	
Professional Services	250,000	181,028	181,028	
Premium Contribution Retiree	84,000	59,200	59,200	

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
General Operations- Continued				
Lunacy Costs	100,000	55,892	55,892	
Utilities	1,200,000	780,694	780,694	
Utilities - Old Youth Building		21,456	21,455	1
Utilities - Villa Antigua		7,699	7,698	1
Wage Classification Study	200,000			
Midyear Evaluation Review	267,534			
Operating Lease	91,000	77,450	77,450	
Total General Operations	3,803,374	2,840,745	2,840,736	9
Third Party Contracts				
Sacred Heart Children's	24,500	24,500	24,500	
Boys's & Girls' Club Laredo	24,500	24,500	24,500	
Industrial Development Board	54,000	54,000	54,000	
STDC (Elderly Nutrition Program)	32,500	32,500	32,500	
Laredo Regional Food Bank	7,500	7,500	7,500	
Webb County Soil & Water Conserv.	10,000	10,000	10,000	
Bethany House	14,500	14,500	14,500	
Laredo Webb Co. Food Bank	19,500	19,500	19,500	
Children's International	74,500	74,500	74,500	
Litracy Volunteer of America	2,500	2,500	2,500	
Casa Misericordia	19,500	19,500	19,500	
Habitat For Humanity	20,000	20,000	20,000	
Border Region MHMR	150,000	150,000	150,000	
Safe Haven Program		94,567	94,567	
Kids Café	29,500	29,500	29,500	
Area Health Education Center	11,500	11,500	11,500	
Total Third Party Contracts	494,500	589,067	589,067	
Grant Matching				
TxDOT CTIF		39,107	39,107	
Rural Transportation Fund 980	45,100			
Meals On Wheels Fund 952	35,100			
Elderly Nutrition Fund 955	118,100	117,583	117,582	1
CSBG Fund 920	40,600	38,994	38,993	1
Narcotics Task Force DEA	100,125	100,125	99,954	171
Self Help Center Capacity Building	158,100	79,683	79,683	
Assistance to Firefighter	28,100			
State Aid #TJPC-A-99-24	217,300	164,895	164,895	
Border Project TJPC-B-240	26,890	25,886	25,885	1
Juvenile Accountability	141,410	42,933	42,932	1
Total Grant Matching	910,825	609,206	609,031	175
Information Technology				
Wages And Fringe Benefits	1,040,277	1,016,931	1,006,377	10,554
Cell Phones	2,000	2,000	1,868	132
Postage	100	350	244	106
Books And Subscriptions	42,000	40,007	40,007	
Training And Education	20,000	16,149	16,148	1
Equipment Rental	5,000	3,471	3,471	
Fuel And Lubricants	2,000	2,000	1,916	84
Materials And Supplies	17,000	39,847	39,847	
Minor Apparatus And Tools	4,776	13,299	13,221	78
Repairs And Maintenance Equipment	150,000	114,898	114,897	1
Repairs And Maintenance Vehicles	2,000	1,285	1,284	1
Repairs And Maintenance Software	501,098	488,666	488,665	1
Total Information Technology	1,786,251	1,738,903	1,727,945	10,958

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Public Information Office				
Wages And Fringe Benefits	216,541	216,541	214,487	2,054
Administrative Travel	2,500	1,607	1,607	
Car Allowance	1,200	1,200	1,200	
Cell Phones	1,200	617	617	
Postage	150	150	76	74
Books And Subscriptions	300	300	156	144
Training And Education	2,000	175	175	
Materials And Supplies	13,000	9,297	9,296	1
Minor Apparatus And Tools	4,000	2,718	2,718	
Repairs And Maintenance Equipment	2,000			
Repairs And Maintenance Audio And Video	2,000	2,000	1,956	44
Repairs And Maintenance Software	8,000	8,000	7,980	20
Total Public Information Office	<u>252,891</u>	<u>242,605</u>	<u>240,268</u>	<u>2,337</u>
County Treasurer's Office				
Wages And Fringe Benefits	874,008	857,409	839,886	17,523
Administrative Travel	5,500	1,934	1,933	1
Local Mileage	200	700	403	297
Postage	6,500	6,500	6,500	
Dues And Memberships	600	170	170	
Books And Subscriptions	300	300	35	265
Training And Education	1,100	503	502	1
Equipment Rental	2,700	2,700	2,365	335
Materials And Supplies	16,252	19,915	19,915	
Repairs And Maintenance Equipment	3,500	3,068	3,068	
Total County Treasurer's Office	<u>910,660</u>	<u>893,199</u>	<u>874,777</u>	<u>18,422</u>
County Auditor's Office				
Wages And Fringe Benefits	1,887,737	1,719,295	1,713,508	5,787
Administrative Travel	8,000	4,957	4,957	
Local Mileage	500	118	117	1
Cell Phones	2,400	1,234	1,234	
Postage	500	500	307	193
Dues And Memberships	2,600	2,600	2,490	110
Books And Subscriptions	3,000	2,524	2,524	
Training And Education	16,000	14,594	14,593	1
Professional Services	2,832			
Materials And Supplies	20,000	19,321	19,320	1
Minor Apparatus And Tools	7,000	7,000	6,968	32
Repairs And Maintenance Equipment	14,000	12,668	12,668	
Total County Auditor's Office	<u>1,964,569</u>	<u>1,784,811</u>	<u>1,778,686</u>	<u>6,125</u>
Purchasing Agent's Office				
Wages And Fringe Benefits	843,227	842,227	835,208	7,019
Administrative Travel	10,000			
Cell Phones	600	134	133	1
Postage	1,120	84	84	
Advertising	41,043			
Advertising Purchasing		6,940	6,940	
Advertising Employment		2,554	2,553	1
Advertising Legal Notice		6,302	6,302	
Grant Notices		181	181	
Non-County Legal Notices		2,929	2,929	

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Purchasing Agent's Office - Continued				
Dues And Memberships	500	345	345	
Training And Education	9,000	5,010	5,009	1
Central Stores	19,600	(6,563)	(6,945)	382
Prof. Services /Develop	3,780	1,238	1,238	
Uniforms	1,500	1,051	1,050	1
Fuel And Lubricants	2,000	744	743	1
Materials And Supplies	12,950	10,783	10,783	
Minor Apparatus And Tools	1,788	778	758	20
Repairs And Maintenance Equipment	3,000	2,979	2,979	
Repairs And Maintenance Vehicles	1,000	406	405	1
Repairs And Maintenance Software	500	31	30	1
Total Purchasing Agent's Office	<u>951,608</u>	<u>878,153</u>	<u>870,725</u>	<u>7,428</u>
Tax Assessor-Collector's Office				
Wages And Fringe Benefits	2,881,748	2,599,224	2,595,599	3,625
Administrative Travel	4,000	1,623	1,623	
Cell Phones OPF	1,800	1,800	1,689	111
Postage	96,000	91,838	91,838	
Postage OPF	600	600	574	26
Advertising	1,000			
Dues And Memberships	500	500	265	235
Books And Subscriptions	4,000	3,231	3,230	1
Training And Education	4,000	310	310	
Equipment Rental	24,000	24,810	24,810	
Professional Services	1,000	3,000	3,000	
Uniforms	400			
Uniforms OPF	400			
Fuel And Lubricants	2,600	1,803	1,803	
Fuel And Lubricants OPF	600	600	385	215
Materials And Supplies	65,500	61,868	61,868	
Materials And Supplies OPF	8,000	8,000	7,927	73
Minor Apparatus And Tools	1,512	5,812	5,454	358
Minor Apparatus And Tools OPF	6,000	6,000	5,924	76
Repairs And Maintenance Equipment	31,000	35,712	35,712	
Repairs And Maintenance Vehicles	1,000	890	817	73
Software	15,000	9,547	9,546	1
Total Tax Assessor-Collector's Office	<u>3,150,660</u>	<u>2,857,168</u>	<u>2,852,374</u>	<u>4,794</u>
Building Maintenance				
Wages And Fringe Benefits	2,317,868	1,972,951	1,972,947	4
Administrative Travel	2,500	458	458	
Office Supplies	2,000	2,500	2,412	88
Cell Phones	7,520	9,456	9,456	
Training And Education	8,000	2,288	2,287	1
Equipment Rental	5,000	3,775	3,775	
Uniforms	15,000	14,052	14,052	
Fuel And Lubricants	42,000	30,129	30,128	1
Materials And Supplies	60,000	74,587	74,586	1
Minor Apparatus And Tools	8,000	17,074	17,073	1
Repairs And Maintenance Building	126,000	204,263	204,262	1
Repairs And Maintenance Equipment	35,000	29,277	29,276	1
Repairs And Maintenance Vehicles	8,000	7,782	7,782	

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Building Maintenance- Continued				
Janitorial Supplies	22,000	28,757	28,629	128
Landfill Fees	1,000	632	559	73
Total Building Maintenance	<u>2,659,888</u>	<u>2,397,981</u>	<u>2,397,682</u>	<u>299</u>
Election Administration				
Wages And Fringe Benefits	321,357	329,428	329,424	4
Postage	8,500	8,500	8,500	
Fuel And Lubricants	600	600	514	86
Materials And Supplies	4,500	4,500	4,456	44
Repairs And Maintenance Equipment	70,750	66,529	66,529	
Repairs And Maintenance Vehicles	750	15	15	
Election Expense	126,000	118,646	118,646	
Total Election Administration	<u>532,457</u>	<u>528,218</u>	<u>528,084</u>	<u>134</u>
Total Current General Government Expenditures	<u>\$ 22,572,518</u>	<u>19,859,845</u>	<u>19,682,021</u>	<u>177,824</u>
PUBLIC SAFETY:				
Sheriff Bargaining Unit				
Wages And Fringe Benefits	5,771,740	5,626,795	5,599,866	26,929
Administrative Travel	8,000	5,623	5,621	2
Office Supplies	30,000	28,664	28,663	1
Postage	5,000	9,588	9,585	3
Dues And Memberships	1,000	270	224	46
Books And Subscriptions	1,500	1,438	1,436	2
Training And Education	20,000	19,893	19,893	
Equipment Rental	35,000	28,734	28,733	1
Drug And Alcohol Physicals	4,000	3,649	3,648	1
Utilities	53,900	56,602	56,600	2
Uniforms	94,000	84,410	84,410	
Fuel And Lubricants	357,548	204,986	204,986	
Materials And Supplies	45,000	36,685	36,684	1
Minor Apparatus And Tools	3,000	6,350	6,350	
Repairs And Maintenance Buildings	5,000	28,906	28,731	175
Repairs And Maintenance Equipment	26,000	9,564	9,564	
Repairs And Maintenance Vehicles	175,000	170,576	170,575	1
Software	56,204	56,204	56,203	1
Canine Expenditures	10,000	7,218	7,217	1
Stray Animal Account	10,000	6,810	6,809	1
Narcotics Disposal	10,000	3,386	3,385	1
Forensic Examination	3,000	2,588	2,588	
Total Sheriff Bargaining Unit	<u>6,724,892</u>	<u>6,398,939</u>	<u>6,371,771</u>	<u>27,168</u>
Sheriff Non Bargaining				
Wages And Fringe Benefits	544,686	545,895	542,515	3,380
Total Sheriff Non Bargaining	<u>544,686</u>	<u>545,895</u>	<u>542,515</u>	<u>3,380</u>
Sheriff, Mirando Sub-Station				
Wages And Fringe Benefits	336,892	316,796	303,746	13,050
Total Sheriff, Mirando Sub-Station	<u>336,892</u>	<u>316,796</u>	<u>303,746</u>	<u>13,050</u>

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY:				
Medical Examiner and Morgue				
Wages And Fringe Benefits	787,437	745,923	718,328	27,595
Administrative Travel	100	100	3	97
Office Supplies	2,000	2,400	2,291	109
Cell Phones	1,700	992	991	1
Postage	1,200	1,200	931	269
Dues And Memberships	600	600	565	35
Books And Subscriptions	300	300		300
Training And Education	2,500	149	149	
Professional Services		4,547	4,547	
Professional Services - Toxicology Hist & Radiology	44,000	37,294	37,294	
Utilities	17,000	14,277	14,276	1
Uniforms	500	700	693	7
Fuel And Lubricants	8,000	5,047	5,046	1
Materials And Supplies	14,000	14,500	14,271	229
Minor Tools And Apparatus	500	500	500	
Repairs And Maintenance Buildings	3,000	7,394	7,232	162
Repairs And Maintenance Equipment	7,000	7,000	6,817	183
Repairs And Maintenance Vehicles	3,000	1,482	1,482	
Medical Services	100	100		100
Total Medical Examiner and Morgue	892,937	844,505	815,416	29,089
Fire And EMS Services				
Wages And Fringe Benefits	1,429,337	1,296,877	1,288,833	8,044
Administrative Travel	3,500	2,394	2,394	
Local Mileage	256	256		256
Telephone	1,000			
Cell Phones	1,500	1,107	1,106	1
Internet	500			
Postage	100	100	74	26
Dues And Memberships	1,500	1,500	1,345	155
Training And Education	3,500	195	195	
Equipment Rental	500			
Professional Services	500			
Utilities	12,000	9,309	9,308	1
Uniforms	5,000	13,200	12,931	269
Fuel And Lubricants	38,193	32,466	32,465	1
Materials And Supplies	10,200	9,714	9,713	1
Repairs And Maintenance Buildings	100	100		100
Repairs And Maintenance Equipment	7,000	4,127	4,127	
Repairs And Maintenance Vehicles	25,000	24,405	24,405	
Janitorial Supplies	1,200	198	197	1
Stipends	75,000	41,600	41,600	
Total Fire And EMS Services	1,615,886	1,437,548	1,428,693	8,855
Constable Precinct 1				
Wages And Fringe Benefits	1,463,160	1,402,057	1,388,816	13,241
Administrative Travel	7,500	7,466	7,455	11
Postage	300	184	183	1
Dues And Memberships	1,000	780	780	
Books And Subscriptions	1,500	1,450	1,450	
Training And Education	18,000	21,130	21,130	
Uniforms	14,000	13,907	13,907	
Fuel And Lubricants	32,770	23,733	23,732	1

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY:				
Constable Precinct 1 - Continued				
Materials And Supplies	10,000	60,023	60,022	1
Repairs And Maintenance Equipment	200	2,281	2,260	21
Repairs And Maintenance Vehicles	24,000	27,568	27,567	1
Total Constable Precinct 1	1,572,430	1,560,579	1,547,302	13,277
Constable Precinct 2				
Wages And Fringe Benefits	905,610	889,131	870,339	18,792
Administrative Travel	3,500	3,500	3,375	125
Cell Phones	3,500	2,468	2,468	
Postage	400	400	206	194
Dues And Memberships	1,000	1,000	805	195
Training And Education	8,000	8,100	7,971	129
Equipment Rental	2,800	1,552	1,551	1
Uniforms	13,000	9,057	9,056	1
Fuel And Lubricants	26,476	17,575	17,574	1
Materials And Supplies	6,000	5,397	5,397	
Repairs And Maintenance Equipment	1,000	1,295	1,207	88
Repairs And Maintenance Vehicles	9,000	11,117	11,116	1
Total Constable Precinct 2	980,286	950,592	931,065	19,527
Constable Precinct 3				
Wages And Fringe Benefits	367,258	364,142	359,423	4,719
Administrative Travel	1,000			
Cell Phones	1,500	70	69	1
Dues And Memberships	200	60	60	
Training And Education	5,000	5,015	5,014	1
Uniforms	6,000	7,429	7,429	
Fuel And Lubricants	28,880	39,814	34,972	4,842
Materials And Supplies	3,500	5,355	5,354	1
Repairs And Maintenance Equipment	800	85	85	
Repairs And Maintenance Vehicles	8,000	8,077	8,077	
Total Constable Precinct 3	422,138	430,047	420,483	9,564
Constable Precinct 4				
Wages And Fringe Benefits	1,084,541	1,000,893	978,205	22,688
Administrative Travel	4,000	2,814	2,814	
Cell Phones	2,000	2,000	1,690	310
Postage	250	250	250	
Training And Education	10,000	8,592	8,591	1
Equipment Rental	1,750	1,375	1,374	1
Uniforms	14,000	12,940	12,939	1
Fuel And Lubricants	35,000	14,590	14,589	1
Materials And Supplies	6,750	8,750	8,679	71
Minor Apparatus And Tools	500			
Repairs And Maintenance Equipment	3,200	1,053	1,052	1
Repairs And Maintenance Vehicles	14,376	11,538	11,538	
Total Constable Precinct 4	1,176,367	1,064,795	1,041,721	23,074

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY:				
Mental Health Unit				
Wages And Fringe Benefits	456,787	463,343	463,341	2
Special Travel	28,000	26,440	26,440	
Office Supplies	1,000	1,000	990	10
Dues And Memberships	700	54	54	
Training And Education	3,000	90	90	
Uniforms	4,000	855	855	
Total Mental Health Unit	493,487	491,782	491,770	12
Justice Center Security				
Wages And Fringe Benefits	526,874	535,776	527,688	8,088
Administrative Travel	1,500			
Equipment Rental	1,000			
Uniforms	5,000	1,911	1,911	
Materials And Supplies	2,000	1,860	1,860	
Minor Apparatus And Tools	600	600	600	
Total Justice Center Security	536,974	540,147	532,059	8,088
Total Current Public Safety Expenditures	\$ 15,296,975	14,581,625	14,426,541	155,084

JUSTICE SYSTEM:

49th District Judge's Office

Wages And Fringe Benefits	683,641	655,523	638,251	17,272
Administrative Travel	4,600	4,946	4,944	2
Postage	800	800	607	193
Dues And Memberships	800	800	640	160
Books And Subscriptions	7,500	9,862	9,860	2
Training And Education	9,000	9,000	8,732	268
Professional Services	10,000	7,720	7,720	
Court Appointed Attorney	23,000	20,603	20,603	
Visiting Judge	6,000	1,622	1,622	
Materials And Supplies	10,500	5,964	5,964	
Repairs And Maintenance Equipment	4,000	1,465	1,465	
Indigent Defense	86,676	115,519	115,519	
Total 49th District Judge's Office	846,517	833,824	815,927	17,897

111th District Judge's Office

Wages And Fringe Benefits	724,635	706,159	680,596	25,563
Administrative Travel	500			
Postage	1,000	594	594	
Dues And Memberships	1,000	735	735	
Books And Subscriptions	1,000	682	682	
Training And Education	18,000	13,972	13,972	
Professional Services	5,000	4,078	4,078	
Court Appointed Attorney	21,000	36,857	36,856	1
Visiting Judge	8,500	1,630	1,629	1
Materials And Supplies	14,500	13,574	13,569	5

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
111th District Judge's Office - Continued				
Repairs And Maintenance Equipment	5,000	4,613	4,613	
Indigent Defense	67,090	93,299	93,299	
Total 111th District Judge's Office	867,225	876,193	850,623	25,570
341st District Judge's Office				
Wages And Fringe Benefits	708,124	707,479	698,242	9,237
Administrative Travel	5,500	8,857	8,856	1
Postage	1,500	2,200	1,895	305
Dues And Memberships	700	935	856	79
Books And Subscriptions	2,000	725	704	21
Training And Education	10,000	12,500	12,496	4
Professional Services	5,000			
Court Appointed Attorney	21,000	17,073	17,073	
Visiting Judge	5,000	887	886	1
Materials And Supplies	8,600	9,800	9,505	295
Repairs And Maintenance Equipment	4,500	5,619	5,619	
Indigent Defense	76,046	59,378	59,378	
Total 341st District Judge's Office	847,970	825,453	815,510	9,943
406th District Court				
Wages And Fringe Benefits	809,612	772,615	753,864	18,751
Administrative Travel	1,000	306	306	
Postage	1,500	256	256	
Dues And Memberships	800	800	403	397
Books And Subscriptions	6,000	4,420	4,420	
Training And Education	10,000	12,589	12,588	1
Equipment Rental	5,000	4,214	4,213	1
Professional Services	14,000	636	250	386
Court Appointed Attorney	46,500	31,343	31,343	
Visiting Judge	5,500	3,245	3,244	1
Fuel And Lubricants	4,000	1,734	1,734	
Materials And Supplies	14,000	10,934	10,933	1
Repairs And Maintenance Equipment	8,000	2,275	2,275	
Repairs And Maintenance Vehicles	1,500	1,500	1,125	375
Indigent Defense	66,048	72,596	72,596	
Total 406th District Court	993,460	919,463	899,550	19,913
County Court-At-Law #1				
Wages And Fringe Benefits	827,007	759,819	730,711	29,108
Administrative Travel	4,000	3,360	3,253	107
Postage	500	500	475	25
Dues And Memberships	1,000	1,000	615	385
Books And Subscriptions	2,400	2,252	2,252	
Training And Education	5,000	6,241	6,240	1
Professional Services	3,000	3,130	3,130	
Court Appointed Attorney	21,000	13,398	13,398	
Visiting Judge	8,000	8,920	8,919	1
Fuel And Lubricants	4,100	336	335	1
Materials And Supplies	5,500	12,100	12,098	2
Repairs And Maintenance Equipment	5,000	2,536	2,536	
Repairs And Maintenance Vehicles	1,000	114	114	
Evaluation Services		450	450	

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
County Court-At-Law #1 - Continued				
Adult Misdemeanor	73,250	111,250	111,250	
Juvenile Misdemeanor	46,000	10,450	10,450	
Juvenile Felony	38,000	2,400	2,400	
Detention Hearings	23,250	450	450	
Total County Court-At-Law #1	1,068,007	938,706	909,076	29,630
County Court-At-Law #2				
Wages And Fringe Benefits	1,073,780	1,055,304	1,029,122	26,182
Administrative Travel	12,500	11,523	11,523	
Postage	500	397	396	1
Dues And Memberships	300	235	235	
Books And Subscriptions	3,800	1,766	1,765	1
Training And Education	12,500	7,771	7,770	1
Professional Services	18,000	5,319	5,175	144
Court Appointed Attorney	15,000	17,253	17,253	
Visiting Judge	15,000	14,725	14,724	1
Fuel And Lubricants	2,000	988	988	
Materials And Supplies	8,000	8,102	8,102	
Minor Apparatus And Tools	500	315	109	206
Repairs And Maintenance Equipment	2,000	3,158	3,158	
Repairs And Maintenance Vehicles	1,000	709	708	1
Adult Misdemeanor	35,000	132,601	132,601	
Juvenile Misdemeanor	20,000	17,000	17,000	
Juvenile Felony	16,000	3,500	3,500	
Detention Hearings	6,558	450	450	
Total County Court-At-Law #2	1,242,438	1,281,116	1,254,579	26,537
Justice Of The Peace, Precinct 1 Place 1				
Wages And Fringe Benefits	544,917	537,690	527,440	10,250
Administrative Travel	5,000	5,700	5,371	329
Cell Phones	1,000	1,000	688	312
Postage	1,400	36	36	
Dues And Memberships	300	200	60	140
Books And Subscriptions	1,700	1,488	1,377	111
Training And Education	1,000	900	900	
Visiting Judge	100	100		100
Materials And Supplies	8,100	7,442	7,441	1
Repairs And Maintenance Equipment	1,000	429	428	1
Total Justice Of The Peace, Precinct 1 Place 1	564,517	554,985	543,741	11,244
Justice Of The Peace, Precinct 1 Place 2				
Wages And Fringe Benefits	477,884	477,884	474,925	2,959
Administrative Travel	3,000	2,057	2,057	
Cell Phones	1,400	620	620	
Postage	500	500	187	313
Dues And Memberships	300	300	60	240
Books And Subscriptions	150	150		150
Training And Education	4,150	2,125	2,125	
Equipment Rental	2,400	2,400	2,282	118
Visiting Judge	100	100		100
Materials And Supplies	4,000	5,041	4,842	199
Minor Apparatus And Tools	100	100		100

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
Justice Of The Peace, Precinct 1 Place 2 - Continued				
Repairs And Maintenance Equipment	1,000	505	505	
Total Justice of the Peace, Precinct 1 Place 2	494,984	491,782	487,603	4,179
Justice Of The Peace, Precinct 2 Place1				
Wages And Fringe Benefits	795,447	765,392	757,046	8,346
Administrative Travel	1,670	670	670	
Cell Phones	1,500	1,073	1,073	
Postage	1,680	1,680	1,680	
Training And Education	3,000	2,216	2,216	
Materials And Supplies	7,000	8,785	8,784	1
Repairs And Maintenance Equipment	1,350	715	714	1
Total Justice Of The Peace, Precinct 2 Place 1	811,647	780,531	772,183	8,348
Justice Of The Peace, Precinct 2 Place2				
Wages And Fringe Benefits	651,515	639,764	622,354	17,410
Administrative Travel	2,740	2,706	2,706	
Cell Phones	1,800			
Postage	1,000	1,000	1,000	
Training And Education	1,000	2,660	2,573	87
Equipment Rental	100			
Materials And Supplies	6,000	5,970	5,875	95
Repairs And Maintenance Equipment	100	404	403	1
Total Justice Of The Peace, Precinct 2 Place 2	664,255	652,504	634,911	17,593
Justice Of The Peace, Precinct 3				
Wages And Fringe Benefits	305,140	305,140	302,797	2,343
Administrative Travel	2,173	1,532	1,531	1
Cell Phones	1,200	291	290	1
Postage	1,200	500	500	
Dues And Memberships	200	200	131	69
Books And Subscriptions	150	202	192	10
Training And Education	1,500	1,500	1,416	84
Equipment Rental	1,800	1,800	1,694	106
Fuel And Lubricants	3,000	1,397	1,396	1
Materials And Supplies	3,300	3,300	3,274	26
Repairs And Maintenance Equipment	500	418	95	323
Repairs And Maintenance Vehicle	1,000	1,000	869	131
Total Justice Of The Peace, Precinct 3	321,163	317,280	314,185	3,095
Justice Of The Peace, Precinct 4				
Wages And Fringe Benefits	841,472	818,160	797,476	20,684
Administrative Travel	6,100	6,759	6,758	1
Cell Phones	2,000	1,071	1,071	
Postage	7,988	1,883	1,883	
Training And Education	2,500	2,500	2,497	3
Fuel And Lubricants	5,000	86	86	
Materials And Supplies	20,000	20,000	19,982	18
Repairs And Maintenance Equipment	3,000	1,052	1,052	
Repairs And Maintenance Vehicles	3,000			
Total Justice Of The Peace, Precinct 4	891,060	851,511	830,805	20,706

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
Judicial General District Courts				
Wages And Fringe Benefits	298,127	162,352	154,943	7,409
Advertising Legal Notices	500			
Judicial District Fees	17,250	17,250	17,222	28
Training And Education	5,000			
Transcripts	55,000			
Transcripts 49th		8,301	8,301	
Transcripts 111th		9,682	9,681	1
Transcripts 406th		2,673	2,673	
Transcripts Cluster Court		316	316	
Court Appointed Attorney JPs	1,000			
Visiting Judge	6,000			
Witness Expenditures	1,000			
Court Interpreter/Reporter	50,000			
Court Interpreter/Reporter 49th		24,716	24,716	
Court Interpreter/Reporter 111th		3,688	3,688	
Court Interpreter/Reporter 341st		3,790	3,790	
Court Interpreter/Reporter 406th		250	250	
Court Interpreter/Reporter Cluster		400	400	
Capital Murder Cases	232,339			
Capital Murder Cases 49th		199,145	199,144	1
Evaluation Services	26,600	28,000	27,910	90
Expert Witness	5,000	250		250
Expert Witness 49th		4,750	4,750	
Investigation Expenditure	2,000			
Investigation Expenditure 49th		2,000	2,000	
Litigation Expense	1,000			
Indigent Defendants JPs	40,000	29,900	29,900	
Total Judicial General District Courts	740,816	497,463	489,684	7,779
Judicial General County Courts				
Wages And Fringe Benefits	130,562	134,130	134,126	4
Training And Education	4,098	2,576	2,575	1
Transcripts	4,080			
Transcripts CCL2 - PD		1,524	1,523	1
Transcripts CCL1 - Adult		190	190	
Court Interpreter/Reporter	10,000			
Court Interpreter/Reporter CCL1		7,627	7,626	1
Court Interpreter/Reporter CCL2		16,962	16,605	357
Evaluation Services	25,000			
Evaluation Services CCL1 PD		11,200	11,200	
Evaluation Services CCL2 PD		9,650	9,500	150
Evaluation Services CCL1		1,200	1,200	
Evaluation Services CCL1 Adult		1,300	1,300	
Evaluation Services CCL1 Juvenile		2,050	2,050	
Expert Witness	1,000			
Expert Witness CCL2		600	600	
Total Judicial General County Courts	174,740	189,009	188,495	514

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
District Attorney				
Wages And Fringe Benefits	6,095,269	5,859,654	5,853,764	5,890
Administrative Travel	8,000	7,971	7,971	
Cell Phones	2,000			
Postage	1,600	1,607	1,606	1
Dues And Memberships	6,000	5,493	5,259	234
Books And Subscriptions	12,500	13,044	13,044	
Training And Education	13,000	12,492	12,492	
Equipment Rental	4,600	4,600	4,600	
Professional Services	12,000	8,000	7,979	21
Fuel And Lubricants	30,396	30,396	30,396	
Materials And Supplies	28,000	30,901	30,894	7
Repairs And Maintenance Equipment	4,500	4,751	4,751	
Repairs And Maintenance Vehicle	5,000	6,173	6,172	1
Total District Attorney	6,222,865	5,985,082	5,978,928	6,154
County Attorney				
Wages And Fringe Benefits	2,913,152	2,760,157	2,754,963	5,194
Administrative Travel	3,000			
Postage	3,200	1,601	1,600	1
Dues And Memberships	4,500	3,368	3,368	
Books And Subscriptions	11,000	6,208	6,207	1
Training And Education	27,000	20,281	20,281	
Equipment Rental	3,500	3,500	3,404	96
Professional Services	2,766	3,251	3,251	
Fuel And Lubricants	10,000	10,000	10,000	
Materials And Supplies	30,000	13,314	13,313	1
Repairs And Maintenance Equipment	7,000	2,662	2,662	
Repairs And Maintenance Vehicle	7,500	4,886	4,886	
Total County Attorney	3,022,618	2,829,228	2,823,935	5,293
Public Defender				
Wages And Fringe Benefits	2,810,597	2,717,718	2,717,219	499
Administrative Travel	2,722	742	742	
Local Mileage	1,000			
Postage	1,200	1,500	1,302	198
Dues And Memberships	6,000	6,229	6,229	
Books And Subscriptions	8,500	10,674	10,673	1
Training And Education	21,000	11,037	11,037	
Equipment Rental	13,500	7,235	7,235	
Transcripts	1,000	95	95	
Professional Services	4,000			
Witness Expenditures	200	200		200
Fuel And Lubricants	2,500	1,495	1,495	
Materials And Supplies	19,000	21,481	21,481	
Repairs And Maintenance Equipment	4,000	1,741	1,740	1
Repairs And Maintenance Vehicle	2,500	168	168	
Total Public Defender	2,897,719	2,780,315	2,779,416	899
District Clerk				
Wages And Fringe Benefits	2,178,493	2,067,016	2,066,629	387
Administrative Travel	5,000	3,998	3,998	
Local Mileage	650	650	649	1
Postage	37,000	59,986	59,985	1

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
District Clerk - Continued				
Dues And Memberships	250	250	225	25
Books And Subscriptions	600	600	311	289
Training And Education	3,200	2,778	2,777	1
Equipment Rental	6,300	3,351	3,350	1
Materials And Supplies	36,120	30,120	30,114	6
Repairs And Maintenance Equipment	3,000	1,868	1,867	1
Total District Clerk	2,270,613	2,170,617	2,169,905	712
District Clerk Central Jury				
Wages And Fringe Benefits	174,550	173,182	168,609	4,573
Administrative Travel	4,000	3,345	3,345	
Postage	26,000	24,020	24,020	
Materials And Supplies	15,000	14,310	14,309	1
Repairs And Maintenance Equipment	2,500	1,501	1,500	1
Central Jury Petit Juror	67,109	46,500	46,500	
Jurors - Other Expenses	27,050	6,659	6,659	
Jurors - 49th		4,266	4,265	1
Jurors - 111th		5,288	5,288	
Jurors - 341st		1,775	1,775	
Jurors - 406th		3,041	3,041	
Jurors - CCL1		239	238	1
Jurors - CCL2		1,671	1,671	
Total District Clerk Central Jury	316,209	285,797	281,220	4,577
County Clerk				
Wages And Fringe Benefits	1,063,703	954,313	946,245	8,068
Administrative Travel	5,157	5,157	5,157	
Postage	6,400	6,400	6,181	219
Dues And Memberships	250	250	125	125
Books And Subscriptions	100	100		100
Training And Education	2,700	2,700	2,542	158
Equipment Rental	18,880	18,267	18,266	1
Fuel And Lubricants	900	445	445	
Materials And Supplies	25,000	25,000	24,764	236
Minor Apparatus And Tools	1,000	1,000	1,000	
Repairs And Maintenance Equipment	4,500	2,903	2,903	
Repairs And Maintenance Vehicle	900	97	97	
Total County Clerk	1,129,490	1,016,632	1,007,725	8,907
Law Library				
Wages And Fringe Benefits	125,335	126,445	122,888	3,557
Administrative Travel	100	100		100
Books And Subscriptions	54,286	46,880	46,880	
Training And Education	100	100		100
Materials And Supplies	3,000	3,000	2,784	216
Repairs And Maintenance Equipment	2,000	1,459	1,458	1
Total Law Library	184,821	177,984	174,010	3,974
Bail Bond Board				
Wages And Fringe Benefits	48,441	48,441	48,055	386
Materials And Supplies	333	333	244	89
Repairs And Maintenance Equipment	483			
Total Bail Bond Board	49,257	48,774	48,299	475

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
Pre-Trial Services				
Wages And Fringe Benefits	449,297	448,926	442,329	6,597
Local Mileage	500	500	221	279
Cell Phones	2,200	1,543	1,542	1
Postage	400	400	103	297
Training And Education	8,000	7,421	7,420	1
Equipment Rental	2,300	2,300	2,092	208
Professional Services	16,000	9,613	9,613	
Materials And Supplies	7,400	5,711	5,710	1
Repairs And Maintenance Equipment	1,700	840	840	
Total Pre-Trial Services	487,797	477,254	469,870	7,384
Juvenile Probation				
Wages And Fringe Benefits	3,765,682	3,164,243	3,161,640	2,603
Car Allowance	2,400	2,400	2,400	
Transportation Juvenile	1,000	266	265	1
Office Supplies	8,500	6,811	6,811	
Telephone	45,000	29,084	29,084	
Postage	1,500	886	885	1
Dues And Memberships	250	250	100	150
Training And Education	5,500	324	324	
Equipment Rental	3,000	2,119	2,119	
Professional Services	25,000	24,080	24,080	
Contract Services	56,500			
Bonds And Insurance	400	400	361	39
Utilities	110,000	101,224	101,224	
Uniforms	3,000	218	218	
Fuel And Lubricants	12,500	6,039	6,038	1
Materials And Supplies	13,500	10,765	10,765	
Groceries	60,000	30,579	30,579	
Medicines	5,000	3,885	3,885	
Laundry and Linen	1,500	1,017	1,016	1
Minor Apparatus And Tools	2,500	2,500	2,350	150
Repairs And Maintenance Building	20,000	20,055	20,055	
Repairs And Maintenance Equipment	20,000	11,795	11,795	
Repairs And Maintenance Vehicle	6,500	442	442	
Janitorial Supplies	7,000	4,961	4,961	
Medical Services	10,000	4,973	4,973	
Total Juvenile Probation	4,186,232	3,429,316	3,426,370	2,946
Total Current Justice System Expenditures	\$ 31,296,420	29,210,819	28,966,550	244,269
HEALTH AND HUMAN SERVICES:				
Indigent Health Care				
Physician Services	300,000	314,833	314,832	1
Optional Sevices	100,000	4,704	4,703	1
Prescription Drugs	40,000	41,783	41,783	
Hospital Inpatient Services	859,000	855,169	855,168	1
Hospital Outpatient Services	559,820	488,759	488,759	
Laboratory/X-ray Services	110,000	62,941	62,941	
Total Indigent Health Care	1,968,820	1,768,189	1,768,186	3

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
HEALTH AND HUMAN SERVICES:				
Indigent Health Care Assistance				
Wages And Fringe Benefits	888,193	821,600	799,088	22,512
Administrative Travel	7,000	5,011	5,010	1
Cell Phones	2,000	992	991	1
Internet	1,000			
Postage	2,000	1,776	1,775	1
Dues And Memberships	500	500	500	
Books And Subscriptions	2,100	160	160	
Professional Services	5,000	3,150	3,150	
Fuel And Lubricants	4,500	1,859	1,859	
Materials And Supplies	8,000	7,614	7,614	
Repairs And Maintenance Equipment	2,000	885	885	
Repairs And Maintenance Vehicle	500	256	255	1
Repairs And Maintenance Software	32,000	33,826	33,826	
Janitorial Supplies	1,000	167	166	1
Indigent Medical	50,000	11,364	11,364	
Indigent Burials	75,000	82,962	82,961	1
Indigent Utilities	100			
Indigent Rents	100			
Total Indigent Health Care Assistance	1,080,993	972,122	949,604	22,518
Child Welfare				
Training and Education	100	100		100
Professional Services	100	100		100
Foster Care	653			
Clothing Allowance	25,600	25,600	25,253	347
Materials And Supplies	1,000	23	23	
Medical/Dental Exams	400			
Awareness	3,840	3,061	3,061	
Total Child Welfare	31,693	28,884	28,337	547
Public Health Services				
Wages And Fringe Benefits	69,216	42,670	33,246	9,424
Administrative Travel	2,000	2,000	1,885	115
Dues And Memberships	200	200		200
Professional Services	4,442			
Fuel And Lubricants	3,000			
Materials And Supplies	1,000	1,000	904	96
Medical Dental Supplies	15,000	17,924	17,706	218
TB Incentive	1,200			
Repairs And Maintenance Vehicle	500	40	40	
Total Public Health Services	96,558	63,834	53,781	10,053
Health & Welfare General Operations				
Wages And Fringe Benefits			(1,895)	1,895
Animal Protective Society	20,000	20,000	20,000	
R B Cowl	80,000	80,000	80,000	
Animal Damage Control	36,000	29,700	29,700	
Fire Protection And Emergency Services	768,000	768,000	768,000	
Gateway Community Health	135,000	135,000	135,000	
Rio Grande Center	20,000	20,000	20,000	
Ministries	150,000	150,000	150,000	
Total Health & Welfare General Operations	1,209,000	1,202,700	1,200,805	1,895

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
HEALTH AND HUMAN SERVICES:				
Veteran's Service Office				
Wages And Fringe Benefits	205,439	202,174	198,148	4,026
Administrative Travel	6,000	5,963	5,963	
Local Mileage	300			
Cell Phones	600	617	617	
Internet	600	456	456	
Postage	700	700	700	
Dues And Memberships	200			
Training And Education	400	50	50	
Equipment Rental	2,000	2,072	2,072	
Fuel And Lubricants	300	(300)	(300)	
Materials And Supplies	4,000	7,660	7,659	1
Repairs And Maintenance Equipment	1,000	1,023	1,023	
Repairs And Maintenance Vehicle	500	8	8	
Laredo Veteran Assistance	75,000	70,880	70,880	
Veteran Cemetery Markers	2,000			
Total Veteran's Service Office	<u>299,039</u>	<u>291,303</u>	<u>287,276</u>	<u>4,027</u>
Total Current Health And Human Services Expenditures	<u>\$ 4,686,103</u>	<u>4,327,032</u>	<u>4,287,989</u>	<u>39,043</u>
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:				
Extension Agent				
Wages And Fringe Benefits	180,654	135,866	131,840	4,026
Administrative Travel	13,500	12,574	12,574	
Local Mileage	5,000	2,243	2,243	
Postage	300	300	300	
Dues And Memberships	800	800	485	315
Books And Subscriptions	900	300	216	84
Equipment Rental	4,500	4,500	4,334	166
Materials And Supplies	3,000	6,328	6,328	
Minor Apparatus And Tools	3,846	2,646	2,587	59
Repairs And Maintenance Equipment	200	200		200
Total Extension Agent	<u>212,700</u>	<u>165,757</u>	<u>160,907</u>	<u>4,850</u>
Total Current Infrastructure And Environmental Services Expenditures	<u>\$ 212,700</u>	<u>165,757</u>	<u>160,907</u>	<u>4,850</u>
CORRECTIONS AND REHABILITATION:				
Jail Bargaining Unit				
Wages And Fringe Benefits	12,861,179	12,734,645	12,730,070	4,575
Administrative Travel	6,000	4,377	4,377	
Special Travel	65,000	40,860	40,859	1
Office Supplies	26,604	25,488	25,487	1
Postage	700	956	937	19
Advertising	100			
Dues And Memberships	300	100	100	
Books And Subscriptions	200			
Training And Education	5,000	1,567	1,567	
Equipment Rental	45,000	50,558	50,558	

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
CORRECTIONS AND REHABILITATION:				
Jail Bargaining Unit - Continued				
Professional Services	75,000	77,993	77,993	
Employee Drug/Alcohol/Physical Testing	5,500	7,913	7,912	1
Contract Services - Zapata County	219,000	340,920	340,920	
Contract Services - Jim Hogg	65,000	3,783	3,783	
Contract Services - Marverick	300,000	617,320	617,320	
Utilities	366,000	417,718	417,716	2
Uniforms	120,000	108,882	108,882	
Fuel And Lubricants	3,000	3,000	3,000	
Materials And Supplies	35,000	33,771	33,771	
Minor Apparatus And Tools	5,000	4,265	4,263	2
Repairs And Maintenance Building	35,000	71,233	71,029	204
Repairs And Maintenance Equipment	43,000	29,456	29,455	1
Repairs And Maintenance Software	20,000	12,708	12,708	
Total Jail Bargaining Unit	14,301,583	14,587,513	14,582,707	4,806
Jail Non Bargaining Unit				
Wages And Fringe Benefits	1,646,177	1,678,799	1,663,098	15,701
Total Jail Non Bargaining Unit	1,646,177	1,678,799	1,663,098	15,701
Basic Supervision				
Wages And Fringe Benefits	218,082	212,676	209,534	3,142
Materials And Supplies	4,802	4,802	4,460	342
Total Basic Supervision	222,884	217,478	213,994	3,484
Jail Purchasing				
Professional Services	160,000	166,819	166,818	1
Uniforms	1,500			
Materials And Supplies	137,000	142,309	142,213	96
Groceries	875,000	961,177	961,176	1
Medicines	160,000	127,198	127,120	78
Minor Apparatus And Tools	5,000			
Janitorial Supplies	38,000	26,553	26,506	47
Medical Services	150,000	157,444	157,444	
Total Jail Purchasing	1,526,500	1,581,500	1,581,277	223
Total Current Corrections And Rehabilitation Expenditures	\$ 17,697,144	18,065,290	18,041,076	24,214

COMMUNITY AND ECONOMIC DEVELOPMENT:

Economic Development				
Wages And Fringe Benefits	492,371	435,961	409,747	26,214
Administrative Travel	9,386	4,355	4,355	
Local Mileage	200	200	64	136
Postage	500	500	269	231
Fuel And Lubricants	1,400	900	781	119
Materials And Supplies	2,000	2,500	2,479	21
Repairs And Maintenance Equipment	900	517	517	
Repairs And Maintenance Vehicles	500	500	174	326
Total Economic Development	507,257	445,433	418,386	27,047

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Ernesto J. Salinas Community Center				
Wages And Fringe Benefits	199,822	199,231	195,368	3,863
Administrative Travel	500	212		212
Car Allowance	1,200	1,200	1,100	100
Books And Subscriptions	800	800	631	169
Utilities	39,000	46,535	46,534	1
Fuel And Lubricants	3,462	1,869	1,747	122
Materials And Supplies	2,500	2,445	2,445	
Goods For Public Events	2,000	2,000	1,997	3
Repairs And Maintenance Building	3,000	3,000	2,930	70
Repairs And Maintenance Equipment	1,000	465	465	
Repairs And Maintenance Vehicles	1,500	790	690	100
Janitorial Supplies	800	800	600	200
Total Ernesto J. Salinas Community Center	255,584	259,347	254,507	4,840
Bruni Community Center				
Wages And Fringe Benefits	143,679	143,679	142,109	1,570
Administrative Travel	900			
Car Allowance	1,200	1,200	1,100	100
Utilities	19,368	15,368	15,367	1
Fuel And Lubricants	2,500	1,484	1,483	1
Materials And Supplies	2,000	2,000	1,696	304
Goods For Public Events	2,000	1,750	1,689	61
Repairs And Maintenance Building	1,000	1,089	1,088	1
Repairs And Maintenance Equipment	1,000	323	323	
Repairs And Maintenance Vehicles	500	1,050	961	89
Janitorial Supplies	500	500	424	76
Total Bruni Community Center	174,647	168,443	166,240	2,203
El Cenizo Community Center				
Wages And Fringe Benefits	145,440	137,284	130,106	7,178
Administrative Travel	500			
Car Allowance	1,200	1,200	1,200	
Cell Phones	1,000	313	282	31
Utilities	16,500	16,500	16,462	38
Fuel And Lubricants	2,326	1,726	1,650	76
Materials And Supplies	3,500	1,519	1,519	
Goods For Public Events	2,000	2,330	2,324	6
Repairs And Maintenance Building	3,000	3,798	3,798	
Repairs And Maintenance Equipment	500	102	102	
Repairs And Maintenance Vehicles	1,500	2,100	2,022	78
Janitorial Supplies	1,000	2,108	2,016	92
Total El Cenizo Community Center	178,466	168,980	161,481	7,499
Larga Vista Community Center				
Wages And Fringe Benefits	189,346	188,809	176,934	11,875
Administrative Travel	600			
Car Allowance	1,200	1,200	1,200	
Equipment Rental	1,100	929	928	1
Utilities	20,328	20,690	20,389	301
Fuel And Lubricants	2,500	2,483	2,418	65
Materials And Supplies	1,500	2,580	2,566	14
Goods For Public Events	2,000	1,400	1,399	1

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Larga Vista Community Center - Continued				
Repairs And Maintenance Building	2,000	2,300	2,247	53
Repairs And Maintenance Equipment	700	220	185	35
Repairs And Maintenance Vehicles	500	326	325	1
Janitorial Supplies	500	800	796	4
Total Larga Vista Community Center	222,274	221,737	209,387	12,350
Rio Bravo Community Center				
Wages And Fringe Benefits	176,410	175,642	170,164	5,478
Administrative Travel	900			
Car Allowance	1,200	1,200	1,200	
Utilities	20,330	17,688	17,688	
Fuel And Lubricants	1,500	963	963	
Materials And Supplies	2,000	1,563	1,563	
Goods For Public Events	2,000	1,355	1,355	
Repairs And Maintenance Building	2,000	1,949	1,948	1
Repairs And Maintenance Equipment	200	200		200
Repairs And Maintenance Vehicles	1,700	30	30	
Janitorial Supplies	1,000	487	487	
Total Rio Bravo Community Center	209,240	201,077	195,398	5,679
Fred and Anita Bruni Community Center				
Wages And Fringe Benefits	279,254	267,377	254,971	12,406
Administrative Travel	1,000	1,000	904	96
Car Allowance	1,200	1,200	1,200	
Utilities	13,448	9,702	9,702	
Fuel And Lubricants	1,600	1,200	1,093	107
Materials And Supplies	2,300	1,247	1,246	1
Goods For Public Events	1,500	671	671	
Repairs And Maintenance Building	2,000	1,242	1,241	1
Repairs And Maintenance Equipment	2,000	2,400	2,187	213
Repairs And Maintenance Vehicles	1,000	207	207	
Janitorial Supplies	1,000	227	227	
Total Fred and Anita Bruni Community Center	306,302	286,473	273,649	12,824
Fernando A. Salinas Community Center				
Wages And Fringe Benefits	246,591	288,509	283,934	4,575
Administrative Travel	800			
Car Allowance	1,200	1,200	1,200	
Cell Phones	650	650	341	309
Utilities	17,062	829	829	
Fuel And Lubricants	2,000	2,000	1,855	145
Materials And Supplies	3,000	3,000	2,840	160
Goods For Public Events	2,000	2,000	1,683	317
Repairs And Maintenance Building	100	100		100
Repairs And Maintenance Equipment	500			
Repairs And Maintenance Vehicles	500	500	475	25
Janitorial Supplies	1,000	1,000	981	19
Total Fernando A. Salinas Community Center	275,403	299,788	294,138	5,650

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Santa Teresita Community Center				
Wages And Fringe Benefits	188,809	184,811	180,003	4,808
Administrative Travel	1,000			
Car Allowance	1,200			
Utilities	6,530	7,052	7,051	1
Fuel And Lubricants	2,800	2,800	2,503	297
Materials And Supplies	4,000	4,000	3,777	223
Goods For Public Events	3,000	3,000	2,901	99
Repairs And Maintenance Building	2,000	2,000	1,646	354
Repairs And Maintenance Equipment	1,000	218	218	
Repairs And Maintenance Vehicles	500	500	367	133
Janitorial Supplies	1,000	1,000	762	238
Total Santa Teresita Community Center	211,839	205,381	199,228	6,153
Rio Bravo Activity Center				
Wages And Fringe Benefits	95,851	100,851	96,646	4,205
Administrative Travel	700			
Car Allowance	1,200	1,200	1,000	200
Utilities	500			
Utilities	7,690	10,433	10,268	165
Fuel And Lubricants				
Materials And Supplies	1,000	1,450	1,411	39
Goods For Public Events	2,000	1,707	1,706	1
Repairs And Maintenance Building	1,000	1,300	1,010	290
Repairs And Maintenance Equipment	500	72	72	
Janitorial Supplies	600	400	400	
Total Rio Bravo Activity Center	111,041	117,413	112,513	4,900
La Presa Community Center				
Wages And Fringe Benefits	147,137	101,543	95,637	5,906
Administrative Travel	900			
Car Allowance	1,200	400	400	
Utilities	10,498	11,214	11,213	1
Fuel And Lubricants	4,000	3,202	3,202	
Materials And Supplies	2,000	1,568	1,568	
Goods For Public Events	2,000	2,836	2,821	15
Repairs And Maintenance Building	1,500	1,500	1,435	65
Repairs And Maintenance Equipment	500	77	77	
Repairs And Maintenance Vehicles	1,000	497	497	
Janitorial Supplies	1,000	851	601	250
Total La Presa Community Center	171,735	123,688	117,451	6,237
Carlos Aguilar Activity Center				
Wages And Fringe Benefits	92,285	82,550	72,469	10,081
Administrative Travel	700			
Car Allowance	1,200	100	100	
Training And Education	500	300		300
Utilities	7,690			
Materials And Supplies	1,000	1,213	1,212	1
Goods For Public Events	2,000	1,474	1,474	
Repairs And Maintenance Building	1,000	582	582	

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Carlos Aguilar Activity Center - Continued				
Repairs And Maintenance Equipment	500	90	90	
Janitorial Supplies	600	600	416	184
Total Carlos Aguilar Activity Center	107,475	86,909	76,343	10,566
Mirando Activity Center				
Wages And Fringe Benefits	38,899	33,949	31,592	2,357
Administrative Travel	700			
Car Allowance	1,200	1,200	1,000	200
Training And Education	500	300		300
Utilities	7,690	2,375	2,375	
Materials And Supplies	1,000	1,900	1,655	245
Goods For Public Events	2,000	654	653	1
Repairs And Maintenance Building	1,000	521	521	
Repairs And Maintenance Equipment	500			
Janitorial Supplies	600	600	311	289
Total Mirando Activity Center	54,089	41,499	38,107	3,392
Parks And Grounds				
Wages And Fringe Benefits	403,901	383,901	369,002	14,899
Cell Phones	1,000			
Equipment Rental	1,000			
Uniforms	3,000	3,571	3,570	1
Fuel And Lubricants	9,000	3,382	3,381	1
Materials And Supplies	3,508	3,642	3,641	1
Minor Apparatus And Tools		1,128	1,127	1
Repairs And Maintenance Equipment	2,600	2,181	2,181	
Repairs And Maintenance Vehicles	3,000	783	783	
Landfill Fees	1,000	200	39	161
Total Parks And Grounds	428,009	398,788	383,724	15,064
Total Current Community And Economic Development Expenditures	\$ 3,213,361	3,024,956	2,900,552	124,404
TOTAL GENERAL FUND EXPENDITURES	\$ 94,975,221	89,235,324	88,465,636	769,688

Concluded

Webb County, Texas
Combining Balance Sheet - Nonmajor Governmental Funds - Summary
September 30, 2015

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
ASSETS				
Cash and investments	\$ 5,775,697	\$ 1,886,656	\$ 1,314,223	\$ 8,976,576
Taxes receivable, net	205,942	-	1,120,329	1,326,271
Due from other funds	6,399,699	2,676,531	38	9,076,268
Receivable from other governments	3,008,214	1,805,119	-	4,813,333
Other receivables, net	1,021,115	3	144	1,021,262
Inventories	13,070	-	-	13,070
Other assets	4,288	-	-	4,288
Total assets	<u>16,428,025</u>	<u>6,368,309</u>	<u>2,434,734</u>	<u>25,231,068</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>16,428,025</u>	<u>6,368,309</u>	<u>2,434,734</u>	<u>25,231,068</u>
LIABILITIES				
Accounts payable	674,744	519,743	2,270	1,196,757
Due to other funds	2,310,437	1,822,190	13,387	4,146,014
Payable to other governments	810	-	-	810
Unearned revenues	170,386	472	-	170,858
Other accrued expenditures	638,771	-	-	638,771
Other payables	51,156	37,805	-	88,961
Total liabilities	<u>3,846,304</u>	<u>2,380,210</u>	<u>15,657</u>	<u>6,242,171</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	202,947	-	1,083,609	1,286,556
Unavailable revenues	822,955	-	-	822,955
Total deferred inflows of resources	<u>1,025,902</u>	<u>-</u>	<u>1,083,609</u>	<u>2,109,511</u>
Total liabilities and deferred inflows of resources	<u>4,872,206</u>	<u>2,380,210</u>	<u>1,099,266</u>	<u>8,351,682</u>
Fund balances:				
Nonspendable:				
Inventories	13,070	-	-	13,070
Prepaid Items	483	-	-	483
Restricted:				
General government	2,421,986	45,349	-	2,467,335
Justice system	1,252,737	50,716	-	1,303,453
Health and human services	2,812,523	492,047	-	3,304,570
Infrastructure & environmental services	1,576,225	624,101	-	2,200,326
Correctional and rehabilitation	69,057	-	-	69,057
Community and economic development	-	489,553	-	489,553
Debt service	-	-	1,335,468	1,335,468
Public safety	3,350,164	196,889	-	3,547,053
Other purposes	50,383	35,266	-	85,649
Committed:				
General government	-	1,974,838	-	1,974,838
Community and economic development	-	165,800	-	165,800
Other purposes	-	15,687	-	15,687
Assigned:				
Imprest and change funds	9,190	-	-	9,190
Unassigned:				
	-	(102,147)	-	(102,147)
Total fund balances	<u>11,555,819</u>	<u>3,988,099</u>	<u>1,335,468</u>	<u>16,879,386</u>
Total liabilities and fund balances	<u>\$ 16,428,025</u>	<u>\$ 6,368,309</u>	<u>\$ 2,434,734</u>	<u>\$ 25,231,068</u>

Webb County, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - Summary
For the Year Ended September 30, 2015

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
REVENUES				
Property Taxes	\$ 2,260,043	\$ -	\$ 7,264,910	\$ 9,524,953
Sales and miscellaneous taxes	599,835	-	-	599,835
Fees and fines	1,576,610	-	-	1,576,610
Intergovernmental	33,074,529	2,308,116	-	35,382,645
Charges for services	4,353,327	-	-	4,353,327
Investment earnings	2,724	3,648	6,448	12,820
Miscellaneous	590,948	57,868	-	648,816
Grant matching	4,306,499	39,107	-	4,345,606
Total revenues	46,764,515	2,408,739	7,271,358	56,444,612
EXPENDITURES				
Current:				
General government	1,159,831	375,744	-	1,535,575
Public safety	7,320,289	229,949	-	7,550,238
Justice system	3,996,976	-	-	3,996,976
Health and human services	23,463,687	-	-	23,463,687
Infrastructure and environmental services	6,461,696	7,200	-	6,468,896
Corrections and rehabilitation	854,051	-	-	854,051
Community and economic development	571,477	-	-	571,477
Debt Service				
Principal	61,177	-	5,514,347	5,575,524
Interest and other charges	2,886	-	2,421,726	2,424,612
Bond issuance costs	-	-	138,592	138,592
Capital outlay	1,549,612	3,186,526	-	4,736,138
Total Expenditures	45,441,682	3,799,419	8,074,665	57,315,766
Excess (deficiency) of revenues over expenditures	1,322,833	(1,390,680)	(803,307)	(871,154)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	8,376,181	8,376,181
Capital leases issued	576,352	-	-	576,352
Premium on bonds issued	-	-	887,143	887,143
Payments to refunded bond escrow agent	-	-	(9,100,302)	(9,100,302)
Transfers in	236,108	1,938,011	526,222	2,700,341
Transfers out	(1,276,602)	(1,186,747)	-	(2,463,349)
Proceeds from sale of equipment	88,965	-	-	88,965
Total other financing sources and (uses)	(375,177)	751,264	689,244	1,065,331
Net change in fund balances	947,656	(639,416)	(114,063)	194,177
Fund balances - beginning, restated	10,608,163	4,627,515	1,449,529	16,685,209
Fund balances - ending	\$ 11,555,819	\$ 3,988,099	\$ 1,335,468	\$ 16,879,386



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NON-MAJOR GOVERNMENTAL FUNDS
Special Revenue Funds

WEBB COUNTY FUNDS

WEBB COUNTY CLERK ARCHIVE FUND

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

WEBB COUNTY HOTEL/MOTEL OCCUPANCY TAX FUND

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

WEBB COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND

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

DISTRICT CLERK PRESERVATION FUND

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

WEBB COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND

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

ROAD AND BRIDGE FUND

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

VEHICLE INVENTORY TAX

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

JUSTICE COURT TECHNOLOGY FUND

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

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

WEBB COUNTY FUNDS - continued

ELECTION CONTRACT SERVICES FUND

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

DISTRICT ATTORNEY HOT CHECK FEE FUND

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

JUVENILE CASE MANAGER

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

COURTHOUSE SECURITY FEES FUND

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

J.P. COURTHOUSE SECURITY

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

LAREDO-WEBB COUNTY CHILD WELFARE UNIT FUND

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

WEBB COUNTY SHERIFF INMATE COMMISSARY SALES COMMISSION FUND

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

CHILD ABUSE PREVENTION FUND

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

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

WEBB COUNTY FUNDS - continued

COURT INITIATED GUARDIANSHIP

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

COST RECOVERY FEE FUND

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

HEALTH CARE FUNDING DISTRICT COMMISSION

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

RHP 20 ANCHOR FUND

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

WEBB COUNTY HOUSING FINANCE CORPORATION

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

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

WEBB COUNTY OFFICIALS FORFEITURE CLUSTER FUNDS

WEBB COUNTY TREASURY FEDERAL FORFEITURE

WEBB COUNTY SHERIFF TREASURY FEDERAL FORFEITURE FUND

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

WEBB COUNTY DISTRICT ATTORNEY TREASURY FEDERAL FORFEITURE FUND

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

WEBB COUNTY ATTORNEY TREASURY FEDERAL FORFEITURE FUND

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

WEBB COUNTY STATE FORFEITURE CHAPTER 18

WEBB COUNTY DISTRICT ATTORNEY STATE FORFEITURE/GAMBLING FUND

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

WEBB COUNTY SHERIFF STATE FORFEITURE/GAMBLING FUND

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

WEBB COUNTY JUSTICE FEDERAL FORFEITURE

WEBB COUNTY DISTRICT ATTORNEY JUSTICE FEDERAL FORFEITURE FUND

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

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

WEBB COUNTY OFFICIALS FORFEITURE CLUSTER FUNDS - Continued

Webb County Justice Federal Forfeiture - Continued

WEBB COUNTY ATTORNEY JUSTICE FEDERAL FORFEITURE FUND

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

WEBB COUNTY CONSTABLE PCT. 1 JUSTICE FEDERAL FORFEITURE FUND

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

WEBB COUNTY CONSTABLE PCT. 4 JUSTICE FEDERAL FORFEITURE FUND

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

WEBB COUNTY SHERIFF JUSTICE FEDERAL FORFEITURE FUND

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

WEBB COUNTY STATE FORFEITURE CHAPTER 59

WEBB COUNTY DISTRICT ATTORNEY STATE FORFEITURE FUND

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

WEBB COUNTY ATTORNEY STATE FORFEITURE FUND

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

WEBB COUNTY CONSTABLE PRECINCT 1 STATE FORFEITURE FUND

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

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

WEBB COUNTY OFFICIALS FORFEITURE CLUSTER FUNDS - Continued

Webb County State Forfeiture Fund Chapter 59 - Continued

WEBB COUNTY SHERIFF STATE FORFEITURE FUND

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

WEBB COUNTY CONSTABLE PRECINCT 2 STATE FORFEITURE FUND

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

WEBB COUNTY CONSTABLE PRECINCT 4 STATE FORFEITURE FUND

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

OTHER RESTRICTED SPECIAL REVENUE FUNDS

CITY OF LAREDO PD HIDTA 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.

TJJD – PAROLE SUPERVISION

Revenues are from Texas Juvenile Justice Department for the provision of parole supervision and services to youths.

THE NATIONAL RIFLE ASSOCIATION FOUNDATION

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

CAA 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.

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

OTHER RESTRICTED SPECIAL REVENUE FUNDS - Continued

STAR-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.

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.

TOBACCO ENFORCEMENT PROGRAM

These revenues are to be used for enforcement and compliance activities of tobacco sales to minors.

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.

EARLY HEAD START - CHILD CARE PARTNERSHIP

These revenues are received from the Department of Health and Human Services. Enrolled students receive education, nutrition, disability and medical services. These funds will provide services to 72 infants, toddlers and pregnant women.

406TH DISTRICT EXPANSION ADULT DRUG COURT

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

406TH DISTRICT VETERANS TREATMENT PROGRAM

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

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

FEDERAL GRANTS – continued

JUVENILE TREATMENT DRUG COURT PROGRAM

Revenues are from the Substance Abuse and Mental Health Services Administration. The purpose of the program is to expand and enhance drug and alcohol treatment services to male and female adolescents ages 12-17 from Webb County who participate in the Webb County Court at Law #2 Juvenile Drug Court Program.

COMPREHENSIVE ENERGY ASSISTANCE PROGRAM

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

COMPREHENSIVE ENERGY ASSISTANCE PROGRAM-Supplement

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

COMMUNITY SERVICE BLOCK GRANT

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

MEALS ON WHEELS

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

SELF HELP PROGRAM CONTRACT 712003

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

TDA-PUEBLO NUEVO HOUSING REHABILITATION CONTRACT #712095

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

TDA-PUEBLO NUEVO WATER/SEWER SERVICE CONTRACT #713015

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

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

FEDERAL GRANTS – continued

CHILD AND ADULT CARE FOOD PROGRAM

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

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.

PREA JAIL ENHANCEMENT

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

OVW-DOMESTIC VIOLENCE INITIATIVE

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

CJD - OPERATION BORDER STAR

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

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

FEDERAL GRANTS – continued

CJD – MENTAL HEALTH LAW ENFORCEMENT

Revenues are from the Office of the Governor of Texas Criminal Justice Division. The purpose of this grant is to provide enhanced mental health law enforcement services to the Laredo/Webb County community and its citizens, including mentally ill juveniles and adults, through the much needed provision of specialized mental health training, additional personnel, and necessary equipment.

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

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

JAG 2013-DJ-BX-0847/JAG 2014-DJ-BX-0303

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

JAG 2012-DJ-BX-0538

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

INTERNET CRIMES AGAINST CHILDREN TASK FORCE CONTRACT 1557131

Revenues are from the United States Department of Justice pass through the Office of the Attorney General. Funds will be used to maintain and expand State and regional ICAC task forces to address technology facilitated child exploitation.

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.

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

FEDERAL GRANTS – continued

PUBLIC TRANSPORTATION FOR NON-URBANIZED AREAS

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

FY 2010 SAFER EMW-2010-FF-00578

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

EMERGENCY FOOD & SHELTER PROGRAM / DHS

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

EMERGENCY MANAGEMENT PERFORMANCE GRANT 14TX-EMPG-733

Revenues are from the U.S. Department of Homeland Security passed through Texas Department of Public Safety. Funds will be used to assist local governments in developing and carrying out all hazards emergency management programs.

EMERGENCY MANAGEMENT PERFORMANCE GRANT 15TX-EMPG-0733

Revenues are from the U.S. Department of Homeland Security passed through Texas Department of Public Safety. Funds will be used to assist local governments in developing and carrying out all hazards emergency management programs.

OPERATION STONEGARDEN GRANT 2013

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

OPERATION STONEGARDEN GRANT 2013 Supplement

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

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

FEDERAL GRANTS – continued

OPERATION STONEGARDEN GRANT 2014

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.

STEP-CLICK IT OR TICKET

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

U.S. DEPARTMENT OF JUSTICE – OCDETF

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

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

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

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

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

STATE GRANTS

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

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

STATE COMPTROLLER'S OFFICE - 49TH JUDICIAL DISTRICT FUND

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

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

STATE GRANTS - continued

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.

COMMUNITY OUTDOOR OUTREACH PROGRAM

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

TEXAS VETERANS COMMISSION CONTRACT FVA-14A-0170

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

OFFICE OF THE ATTORNEY GENERAL CONTRACT #15-C0090

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 #1554146 & #1661651

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

TEXAS VINE

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

OFFICE OF THE ATTORNEY – VICTIM COORDINATOR AND LIAISON GRANT

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

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

STATE GRANTS - continued

LOCAL BORDER SECURITY PROGRAM #LBSP-14-0078

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

LOCAL BORDER SECURITY PROGRAM #LBSP-15-0026

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.

REGIONAL SOLID WASTE MANAGEMENT PROGRAM 15-19-G01

Revenues are from the Texas Commission on Environmental Quality passed through South Texas Development Council. Funds will be used to investigate crimes and enforce laws related to illegal dumping.

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

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

STATE CRIMINAL JUSTICE PLANNING 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.

MEDICAL EXAMINER'S EQUIPMENT PROJECT

Revenues are from the Office of the Governor Criminal Justice Division. These funds are for the purchase of necessary equipment for the Webb County Medical Examiner's Office.

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	<u>Webb County Clerk</u> <u>Archive</u>	<u>Webb County</u> <u>Hotel/Motel</u> <u>Occupancy Tax</u>	<u>Webb County</u> <u>Records Management</u> <u>and Preservation</u>	<u>District Clerk</u> <u>Preservation</u>
ASSETS				
Cash and investments	\$ 49,485	\$ 879,198	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	780,288	9,538	118,300	389,160
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>829,773</u>	<u>888,736</u>	<u>118,300</u>	<u>389,160</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>829,773</u>	<u>888,736</u>	<u>118,300</u>	<u>389,160</u>
LIABILITIES				
Accounts payable	1,433	-	2,179	-
Due to other funds	-	-	50,000	-
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	1,271	-	3,261	-
Other payables	-	-	-	-
Total liabilities	<u>2,704</u>	<u>-</u>	<u>55,440</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>2,704</u>	<u>-</u>	<u>55,440</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	827,069	-	62,860	389,160
Justice system	-	-	-	-
Health and human services	-	881,236	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	7,500	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>827,069</u>	<u>888,736</u>	<u>62,860</u>	<u>389,160</u>
Total liabilities and fund balances	<u>\$ 829,773</u>	<u>\$ 888,736</u>	<u>\$ 118,300</u>	<u>\$ 389,160</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	<u>Webb County Clerk</u> <u>Records Management</u> <u>and Preservation</u>	<u>Road and Bridge</u>	<u>Webb County Tax</u> <u>Assessor / Collector</u> <u>Vehicle Inventory Tax</u>	<u>Justice Court</u> <u>Technology</u>
ASSETS				
Cash and investments	\$ 49,490	\$ 9,459	\$ -	\$ -
Taxes receivable, net	-	205,942	-	-
Due from other funds	825,335	1,748,003	24	656,623
Receivable from other governments	-	30,405	-	-
Other receivables, net	-	88,764	-	-
Inventories	-	-	-	-
Other assets	-	230	-	-
Total assets	<u>874,825</u>	<u>2,082,803</u>	<u>24</u>	<u>656,623</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>874,825</u>	<u>2,082,803</u>	<u>24</u>	<u>656,623</u>
LIABILITIES				
Accounts payable	-	124,570	-	7,987
Due to other funds	-	5,273	-	-
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	3,693	141,557	-	-
Other payables	-	33,504	-	-
Total liabilities	<u>3,693</u>	<u>304,904</u>	<u>-</u>	<u>7,987</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	202,947	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	<u>202,947</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>3,693</u>	<u>507,851</u>	<u>-</u>	<u>7,987</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	871,132	-	24	-
Justice system	-	-	-	648,636
Health and human services	-	-	-	-
Infrastructure & environmental services	-	1,560,885	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	14,067	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>871,132</u>	<u>1,574,952</u>	<u>24</u>	<u>648,636</u>
Total liabilities and fund balances	<u>\$ 874,825</u>	<u>\$ 2,082,803</u>	<u>\$ 24</u>	<u>\$ 656,623</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	<u>Election Contract</u> <u>Services</u>	<u>District Attorney Hot</u> <u>Check Fee</u>	<u>Juvenile Case</u> <u>Manager Fund</u>	<u>Courthouse Security</u> <u>Fees</u>
ASSETS				
Cash and investments	\$ 287,121	\$ -	\$ -	\$ 4,896
Taxes receivable, net	-	-	-	-
Due from other funds	-	2,189	283,816	53,159
Receivable from other governments	-	-	-	-
Other receivables, net	-	822,955	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>287,121</u>	<u>825,144</u>	<u>283,816</u>	<u>58,055</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>287,121</u>	<u>825,144</u>	<u>283,816</u>	<u>58,055</u>
LIABILITIES				
Accounts payable	-	-	-	-
Due to other funds	31,995	-	22,500	-
Payable to other governments	-	-	-	-
Unearned revenue	113,000	-	-	-
Other accrued expenditures	-	346	-	-
Other payables	-	-	-	-
Total liabilities	<u>144,995</u>	<u>346</u>	<u>22,500</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unavailable revenues	-	822,955	-	-
Total deferred inflows of resources	-	<u>822,955</u>	-	-
Total liabilities and deferred inflows of resources	<u>144,995</u>	<u>823,301</u>	<u>22,500</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	142,126	-	-	-
Justice system	-	1,843	261,316	58,055
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>142,126</u>	<u>1,843</u>	<u>261,316</u>	<u>58,055</u>
Total liabilities and fund balances	<u>\$ 287,121</u>	<u>\$ 825,144</u>	<u>\$ 283,816</u>	<u>\$ 58,055</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	<u>J.P. Courthouse</u> <u>Security</u>	<u>Laredo Webb County</u> <u>Child Welfare Unit</u>	<u>Webb County Sheriff</u> <u>Inmate Commissary</u> <u>Sales Commission</u>	<u>Child Abuse</u> <u>Prevention</u>
ASSETS				
Cash and investments	\$ -	\$ 136,757	\$ 39,804	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	26,355	-	-	500
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>26,355</u>	<u>136,757</u>	<u>39,804</u>	<u>500</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>26,355</u>	<u>136,757</u>	<u>39,804</u>	<u>500</u>
LIABILITIES				
Accounts payable	-	-	-	-
Due to other funds	-	-	3,426	-
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>3,426</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>3,426</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	26,355	-	-	500
Health and human services	-	136,757	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	36,378	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>26,355</u>	<u>136,757</u>	<u>36,378</u>	<u>500</u>
Total liabilities and fund balances	<u>\$ 26,355</u>	<u>\$ 136,757</u>	<u>\$ 39,804</u>	<u>\$ 500</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	<u>Court Initiated</u> <u>Guardianship</u>	<u>Cost Recovery Fee</u> <u>Fund</u>	<u>Health Care District</u> <u>Fund</u>	<u>RHP 20 Anchor Fund</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ 1,296,455	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	32,480	88,255	-	494,251
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	1,091
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>32,480</u>	<u>88,255</u>	<u>1,296,455</u>	<u>495,342</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>32,480</u>	<u>88,255</u>	<u>1,296,455</u>	<u>495,342</u>
LIABILITIES				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	-	-	-	246
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>246</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>246</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	32,480	88,255	-	-
Health and human services	-	-	1,296,455	495,096
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>32,480</u>	<u>88,255</u>	<u>1,296,455</u>	<u>495,096</u>
Total liabilities and fund balances	<u>\$ 32,480</u>	<u>\$ 88,255</u>	<u>\$ 1,296,455</u>	<u>\$ 495,342</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	<u>Webb County</u> <u>Housing Finance</u> <u>Corporation</u>	<u>Webb County</u> <u>Officials Cluster</u> <u>Forfeiture Funds</u>	<u>City of Laredo PD</u> <u>HIDTA Task Force</u>	<u>TJJD Parole</u> <u>Supervision</u>
ASSETS				
Cash and investments	\$ 129,615	\$ 2,868,488	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	681,672	-	8,071
Receivable from other governments	-	-	41,927	-
Other receivables, net	-	2,660	-	-
Inventories	-	-	-	-
Other assets	-	483	-	-
Total assets	<u>129,615</u>	<u>3,553,303</u>	<u>41,927</u>	<u>8,071</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>129,615</u>	<u>3,553,303</u>	<u>41,927</u>	<u>8,071</u>
LIABILITIES				
Accounts payable	-	105,561	-	-
Due to other funds	-	51,560	37,732	-
Payable to other governments	-	-	-	-
Unearned revenue	-	2,340	-	8,071
Other accrued expenditures	-	6,277	4,195	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>165,738</u>	<u>41,927</u>	<u>8,071</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>-</u>	<u>165,738</u>	<u>41,927</u>	<u>8,071</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	483	-	-
Restricted:				
General government	129,615	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	3,349,075	-	-
Other purposes	-	28,817	-	-
Committed:				
Assigned:				
Imprest and change funds	-	9,190	-	-
Unassigned:	-	-	-	-
Total fund balances	<u>129,615</u>	<u>3,387,565</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 129,615</u>	<u>\$ 3,553,303</u>	<u>\$ 41,927</u>	<u>\$ 8,071</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	<u>National Rifle</u> <u>Association</u> <u>Foundation</u>	<u>CAA Emergency Food</u> <u>& Shelter</u>	<u>Neighbor-to-Neighbor</u>	<u>STAR+PLUS Program</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	23,370	22,114	-
Receivable from other governments	-	-	-	212
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>-</u>	<u>23,370</u>	<u>22,114</u>	<u>212</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>-</u>	<u>23,370</u>	<u>22,114</u>	<u>212</u>
LIABILITIES				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	212
Payable to other governments	-	-	-	-
Unearned revenue	-	23,367	22,068	-
Other accrued expenditures	-	-	-	-
Other payables	-	3	46	-
Total liabilities	<u>-</u>	<u>23,370</u>	<u>22,114</u>	<u>212</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>-</u>	<u>23,370</u>	<u>22,114</u>	<u>212</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 23,370</u>	<u>\$ 22,114</u>	<u>\$ 212</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	<u>Financial Special</u> <u>Investigation</u>	<u>Tobacco Enforcement</u> <u>Program</u>	<u>Head Start</u>	<u>Early HS-Child Care</u> <u>Partnership</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	75,368	1,725	411,332	11,903
Other receivables, net	-	-	99	-
Inventories	-	-	-	-
Other assets	-	-	3,475	-
Total assets	<u>75,368</u>	<u>1,725</u>	<u>414,906</u>	<u>11,903</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>75,368</u>	<u>1,725</u>	<u>414,906</u>	<u>11,903</u>
LIABILITIES				
Accounts payable	4,241	-	121,749	-
Due to other funds	51,675	636	24,660	6,796
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	19,452	-	268,497	5,107
Other payables	-	-	-	-
Total liabilities	<u>75,368</u>	<u>636</u>	<u>414,906</u>	<u>11,903</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>75,368</u>	<u>636</u>	<u>414,906</u>	<u>11,903</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	1,089	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>-</u>	<u>1,089</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 75,368</u>	<u>\$ 1,725</u>	<u>\$ 414,906</u>	<u>\$ 11,903</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	<u>406th District</u> <u>Expansion Adult Drug</u> <u>Court</u>	<u>406th Veterans</u> <u>Treatment Program</u>	<u>Juvenile Treat Drug</u> <u>Court</u>	<u>Comprehensive</u> <u>Energy Assistance</u> <u>Program</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	217	-
Receivable from other governments	26,702	26,295	44,704	225,159
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>26,702</u>	<u>26,295</u>	<u>44,921</u>	<u>225,159</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>26,702</u>	<u>26,295</u>	<u>44,921</u>	<u>225,159</u>
LIABILITIES				
Accounts payable	2,076	3,000	42,901	-
Due to other funds	19,672	18,930	217	225,159
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	4,954	4,365	1,803	-
Other payables	-	-	-	-
Total liabilities	<u>26,702</u>	<u>26,295</u>	<u>44,921</u>	<u>225,159</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>26,702</u>	<u>26,295</u>	<u>44,921</u>	<u>225,159</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 26,702</u>	<u>\$ 26,295</u>	<u>\$ 44,921</u>	<u>\$ 225,159</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	<u>Compreh. Energy</u> <u>Ass. Program #1982</u>	<u>Community Service</u> <u>Block Grant</u>	<u>Meals on Wheels</u>	<u>Self Help Center</u> <u>FY12/16</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	1,651
Receivable from other governments	-	56,290	116,586	212,005
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	100
Total assets	<u>-</u>	<u>56,290</u>	<u>116,586</u>	<u>213,756</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>-</u>	<u>56,290</u>	<u>116,586</u>	<u>213,756</u>
LIABILITIES				
Accounts payable	-	9	16,031	15,804
Due to other funds	-	38,772	89,738	184,188
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	-	17,509	7,838	1,016
Other payables	-	-	-	12,748
Total liabilities	<u>-</u>	<u>56,290</u>	<u>113,607</u>	<u>213,756</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>-</u>	<u>56,290</u>	<u>113,607</u>	<u>213,756</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	2,979	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>2,979</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 56,290</u>	<u>\$ 116,586</u>	<u>\$ 213,756</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	<u>TDA#712095 Rehab</u> <u>Pueblo Nuevo</u>	<u>TDA#713015 Water</u> <u>Sewer Pueblo Nuevo</u>	<u>Child And Adult Care</u> <u>Food Program</u>	<u>COPS Hiring Program</u> <u>(CHP)</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	150,479	63,417
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>-</u>	<u>-</u>	<u>150,479</u>	<u>63,417</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>-</u>	<u>-</u>	<u>150,479</u>	<u>63,417</u>
LIABILITIES				
Accounts payable	-	-	55,541	-
Due to other funds	-	-	80,810	54,674
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	-	-	14,128	8,743
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>150,479</u>	<u>63,417</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>150,479</u>	<u>63,417</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,479</u>	<u>\$ 63,417</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	<u>COPS Technology</u> <u>Program</u>	<u>PAL National</u> <u>Mentoring</u>	<u>OJP - PREA Jail</u> <u>Enhancement</u>	<u>OVW Domestic</u> <u>Violence Int</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	185
Receivable from other governments	-	-	30,465	6,219
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>-</u>	<u>-</u>	<u>30,465</u>	<u>6,404</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>-</u>	<u>-</u>	<u>30,465</u>	<u>6,404</u>
LIABILITIES				
Accounts payable	-	-	-	4,017
Due to other funds	-	-	27,073	580
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	-	-	3,392	1,807
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>30,465</u>	<u>6,404</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>30,465</u>	<u>6,404</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,465</u>	<u>\$ 6,404</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	<u>CJD Operation</u> <u>Border Star</u>	<u>Criminal Justice Div.</u> <u>Mental Health Law</u> <u>Enforcement</u>	<u>VAWA 2653001</u>	<u>JAG 2013-DJ-BX-0847</u> <u>/ JAG 2014-DJ-BX-0303</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	25	-
Receivable from other governments	5,416	9,585	-	2,759
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>5,416</u>	<u>9,585</u>	<u>25</u>	<u>2,759</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>5,416</u>	<u>9,585</u>	<u>25</u>	<u>2,759</u>
LIABILITIES				
Accounts payable	-	1,610	-	2,759
Due to other funds	3,738	7,975	-	-
Payable to other governments	42	-	25	-
Unearned revenue	-	-	-	-
Other accrued expenditures	1,636	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>5,416</u>	<u>9,585</u>	<u>25</u>	<u>2,759</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>5,416</u>	<u>9,585</u>	<u>25</u>	<u>2,759</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 5,416</u>	<u>\$ 9,585</u>	<u>\$ 25</u>	<u>\$ 2,759</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	<u>JAG 2012 - DJ-BX-</u> <u>0538</u>	<u>Internet Crimes</u> <u>Against Children</u> <u>Task Force Prog.</u>	<u>DEA Narcotics Task</u> <u>Force</u>	<u>Public Transportation</u> <u>For Non Urbanized</u> <u>Areas</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	5,243	-	222,610	178,802
Other receivables, net	-	-	-	-
Inventories	-	-	-	13,070
Other assets	-	-	-	-
Total assets	<u>5,243</u>	<u>-</u>	<u>222,610</u>	<u>191,872</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>5,243</u>	<u>-</u>	<u>222,610</u>	<u>191,872</u>
LIABILITIES				
Accounts payable	3,943	-	-	79,993
Due to other funds	1,300	-	204,055	67,975
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	-	-	18,555	15,494
Other payables	-	-	-	-
Total liabilities	<u>5,243</u>	<u>-</u>	<u>222,610</u>	<u>163,462</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>5,243</u>	<u>-</u>	<u>222,610</u>	<u>163,462</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	13,070
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	15,340
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,410</u>
Total liabilities and fund balances	<u>\$ 5,243</u>	<u>\$ -</u>	<u>\$ 222,610</u>	<u>\$ 191,872</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015**

	<u>EMW-2010-FF-00578</u>	<u>Emergency Food & Shelter Program / DHS</u>	<u>FY14 TDPS Emergency Management</u>	<u>FY15 TDPS Emergency Management</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	22	1,960	-	-
Receivable from other governments	24,373	-	-	3,129
Other receivables, net	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>24,395</u>	<u>1,960</u>	<u>-</u>	<u>3,129</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>24,395</u>	<u>1,960</u>	<u>-</u>	<u>3,129</u>
LIABILITIES				
Accounts payable	1,960	420	-	3,129
Due to other funds	22,435	-	-	-
Payable to other governments	-	-	-	-
Unearned revenue	-	1,540	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>24,395</u>	<u>1,960</u>	<u>-</u>	<u>3,129</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>24,395</u>	<u>1,960</u>	<u>-</u>	<u>3,129</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 24,395</u>	<u>\$ 1,960</u>	<u>\$ -</u>	<u>\$ 3,129</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	<u>Operation</u> <u>Stonegarden Grant</u> <u>FY-2013 Supp.</u>	<u>2013 Operation</u> <u>Stonegarden</u>	<u>2014 Operation</u> <u>Stonegarden</u>	<u>STEP-CLICK IT OR</u> <u>TICKET</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	637,770	-
Other receivables, net	-	325	144	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	-	325	637,914	-
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	-	325	637,914	-
LIABILITIES				
Accounts payable	-	-	21,814	-
Due to other funds	-	325	616,100	-
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	-	325	637,914	-
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	-	325	637,914	-
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	-	-	-	-
Total liabilities and fund balances	\$ -	\$ 325	\$ 637,914	\$ -

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	<u>OCDETF - DA</u>	<u>OCDETF - Sheriff</u>	<u>OCDETF Constable Pct.4</u>	<u>DHS ICE Homeland Security County Attorney</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables, net	30,481	4,665	3,312	219
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>30,481</u>	<u>4,665</u>	<u>3,312</u>	<u>219</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>30,481</u>	<u>4,665</u>	<u>3,312</u>	<u>219</u>
LIABILITIES				
Accounts payable	2,505	-	-	-
Due to other funds	20,285	3,915	3,032	219
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	7,691	750	280	-
Other payables	-	-	-	-
Total liabilities	<u>30,481</u>	<u>4,665</u>	<u>3,312</u>	<u>219</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>30,481</u>	<u>4,665</u>	<u>3,312</u>	<u>219</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 30,481</u>	<u>\$ 4,665</u>	<u>\$ 3,312</u>	<u>\$ 219</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	<u>DHS ICE Homeland Security - District Attorney</u>	<u>DHS ICE Homeland Security - Sheriff</u>	<u>U.S. Marshals - DA</u>	<u>U.S. Marshals - Sheriff</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables, net	3,593	492	-	1,367
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>3,593</u>	<u>492</u>	<u>-</u>	<u>1,367</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>3,593</u>	<u>492</u>	<u>-</u>	<u>1,367</u>
LIABILITIES				
Accounts payable	-	-	-	-
Due to other funds	3,139	321	-	1,367
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	454	171	-	-
Other payables	-	-	-	-
Total liabilities	<u>3,593</u>	<u>492</u>	<u>-</u>	<u>1,367</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>3,593</u>	<u>492</u>	<u>-</u>	<u>1,367</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 3,593</u>	<u>\$ 492</u>	<u>\$ -</u>	<u>\$ 1,367</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015**

	<u>State Comptroller - Law Enforcement Officer's Standards and Education Account</u>	<u>State Comptroller - 49th Judicial District</u>	<u>Texas Juvenile Justice Department</u>	<u>Police Activity League-Comm. Outdoor Outreach Prog.</u>
ASSETS				
Cash and investments	\$ -	\$ 5,886	\$ 19,043	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	49,960	-	28,144	-
Receivable from other governments	-	-	146,763	4,743
Other receivables, net	-	-	57,354	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>49,960</u>	<u>5,886</u>	<u>251,304</u>	<u>4,743</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>49,960</u>	<u>5,886</u>	<u>251,304</u>	<u>4,743</u>
LIABILITIES				
Accounts payable	-	-	41,302	-
Due to other funds	-	-	134,217	4,743
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	-	-	60,858	-
Other payables	-	-	4,855	-
Total liabilities	<u>-</u>	<u>-</u>	<u>241,232</u>	<u>4,743</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>241,232</u>	<u>4,743</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	49,960	5,886	10,072	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>49,960</u>	<u>5,886</u>	<u>10,072</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 49,960</u>	<u>\$ 5,886</u>	<u>\$ 251,304</u>	<u>\$ 4,743</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015**

	<u>Veterans Assistance</u> <u>Fund FVA-14A-0170</u>	<u>OAG Contract 15-</u> <u>C0090</u>	<u>VCLG Contract</u> <u>1661651</u>	<u>Office of Attorney</u> <u>General -Texas VINE</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	4,420	69,146	-	-
Receivable from other governments	-	233	7,154	-
Other receivables, net	125	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>4,545</u>	<u>69,379</u>	<u>7,154</u>	<u>-</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>4,545</u>	<u>69,379</u>	<u>7,154</u>	<u>-</u>
LIABILITIES				
Accounts payable	3,251	-	-	-
Due to other funds	-	-	5,529	-
Payable to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	1,294	-	1,625	-
Other payables	-	-	-	-
Total liabilities	<u>4,545</u>	<u>-</u>	<u>7,154</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>4,545</u>	<u>-</u>	<u>7,154</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	69,379	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:	-	-	-	-
Total fund balances	<u>-</u>	<u>69,379</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 4,545</u>	<u>\$ 69,379</u>	<u>\$ 7,154</u>	<u>\$ -</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	<u>Other Victim Assistance</u>	<u>Operation Border Star LBSP-14</u>	<u>2015 Local Border Security Program</u>	<u>Regional Solid Waste Program #15-19-G01</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	1,281	-	84,010	30,000
Other receivables, net	-	2,702	767	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>1,281</u>	<u>2,702</u>	<u>84,777</u>	<u>30,000</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>1,281</u>	<u>2,702</u>	<u>84,777</u>	<u>30,000</u>
LIABILITIES				
Accounts payable	-	-	-	-
Due to other funds	-	1,959	84,777	30,000
Payable to other governments	-	743	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	1,281	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>1,281</u>	<u>2,702</u>	<u>84,777</u>	<u>30,000</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>1,281</u>	<u>2,702</u>	<u>84,777</u>	<u>30,000</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Correctional and rehabilitation	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	-	-	-	-
Total liabilities and fund balances	<u>\$ 1,281</u>	<u>\$ 2,702</u>	<u>\$ 84,777</u>	<u>\$ 30,000</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	<u>CJD 406 District Court</u> <u>Drug Program</u>	<u>Border Prosecutor</u> <u>Unit</u>	<u>Medical Examiner's</u> <u>Equipment Project</u>	<u>Total-Nonmajor</u> <u>Special Revenues</u> <u>Funds</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ 5,775,697
Taxes receivable, net	-	-	-	205,942
Due from other funds	-	466	-	6,399,699
Receivable from other governments	87,723	25,427	-	3,008,214
Other receivables, net	-	-	-	1,021,115
Inventories	-	-	-	13,070
Other assets	-	-	-	4,288
Total assets	<u>87,723</u>	<u>25,893</u>	<u>-</u>	<u>16,428,025</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>87,723</u>	<u>25,893</u>	<u>-</u>	<u>16,428,025</u>
LIABILITIES				
Accounts payable	4,959	-	-	674,744
Due to other funds	48,629	18,124	-	2,310,437
Payable to other governments	-	-	-	810
Unearned revenue	-	-	-	170,386
Other accrued expenditures	1,456	7,769	-	638,771
Other payables	-	-	-	51,156
Total liabilities	<u>55,044</u>	<u>25,893</u>	<u>-</u>	<u>3,846,304</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenues	-	-	-	202,947
Unavailable revenues	-	-	-	822,955
Total deferred inflows of resources	-	-	-	1,025,902
Total liabilities and deferred inflows of resources	<u>55,044</u>	<u>25,893</u>	<u>-</u>	<u>4,872,206</u>
Fund balances:				
Nonspendable:				
Inventories	-	-	-	13,070
Prepaid Items	-	-	-	483
Restricted:				
General government	-	-	-	2,421,986
Justice system	-	-	-	1,252,737
Health and human services	-	-	-	2,812,523
Infrastructure & environmental services	-	-	-	1,576,225
Correctional and rehabilitation	32,679	-	-	69,057
Public safety	-	-	-	3,350,164
Other purposes	-	-	-	50,383
Committed:				
Assigned:				
Imprest and change funds	-	-	-	9,190
Unassigned:				
Total fund balances	<u>32,679</u>	<u>-</u>	<u>-</u>	<u>11,555,819</u>
Total liabilities and fund balances	<u>\$ 87,723</u>	<u>\$ 25,893</u>	<u>\$ -</u>	<u>\$ 16,428,025</u>

Concluded

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

	<u>Webb County Clerk Archive</u>	<u>Webb County Hotel/Motel Occupancy Tax</u>	<u>Webb County Records Management and Preservation</u>	<u>District Clerk Preservation</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	599,835	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	334,170	-	118,898	44,961
Investment earnings	-	474	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>334,170</u>	<u>600,309</u>	<u>118,898</u>	<u>44,961</u>
EXPENDITURES				
Current:				
General government	90,812	485,331	116,150	19,209
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>90,812</u>	<u>485,331</u>	<u>116,150</u>	<u>19,209</u>
Excess (deficiency) of revenues over (under) expenditures	<u>243,358</u>	<u>114,978</u>	<u>2,748</u>	<u>25,752</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(124,526)	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(124,526)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>243,358</u>	<u>(9,548)</u>	<u>2,748</u>	<u>25,752</u>
Fund balances - beginning, restated	<u>583,711</u>	<u>898,284</u>	<u>60,112</u>	<u>363,408</u>
Fund balances - ending	<u>\$ 827,069</u>	<u>\$ 888,736</u>	<u>\$ 62,860</u>	<u>\$ 389,160</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

	<u>Webb County Clerk</u> <u>Records Management</u> <u>and Preservation</u>	<u>Road and Bridge</u>	<u>Webb County Tax</u> <u>Assessor / Collector</u> <u>Vehicle Inventory Tax</u>	<u>Justice Court</u> <u>Technology</u>
REVENUES				
Property Taxes	\$ -	\$ 2,260,043	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	1,287,860	-	-
Intergovernmental	-	90,403	-	-
Charges for services	344,462	2,194,505	-	135,211
Investment earnings	-	-	-	-
Miscellaneous	-	213,280	-	-
Grant matching	-	-	-	-
Total revenues	<u>344,462</u>	<u>6,046,091</u>	<u>-</u>	<u>135,211</u>
EXPENDITURES				
Current:				
General government	164,741	-	-	-
Public safety	-	24,649	-	-
Justice system	-	-	-	68,772
Health and human services	-	-	-	-
Infrastructure and environmental services	-	5,728,599	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	657,352	-	-
Total Expenditures	<u>164,741</u>	<u>6,410,600</u>	<u>-</u>	<u>68,772</u>
Excess (deficiency) of revenues over (under) expenditures	<u>179,721</u>	<u>(364,509)</u>	<u>-</u>	<u>66,439</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	576,352	-	-
Transfers in	-	-	-	-
Transfers out	-	(736,658)	-	-
Proceeds from sale of equipment	-	81,000	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(79,306)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>179,721</u>	<u>(443,815)</u>	<u>-</u>	<u>66,439</u>
Fund balances - beginning, restated	<u>691,411</u>	<u>2,018,767</u>	<u>24</u>	<u>582,197</u>
Fund balances - ending	<u>\$ 871,132</u>	<u>\$ 1,574,952</u>	<u>\$ 24</u>	<u>\$ 648,636</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

	<u>Election Contract Services</u>	<u>District Attorney Hot Check Fee</u>	<u>Juvenile Case Manager Fund</u>	<u>Courthouse Security Fees</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	87,817	-
Intergovernmental	-	-	-	-
Charges for services	391,883	10,180	-	239,760
Investment earnings	614	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>392,497</u>	<u>10,180</u>	<u>87,817</u>	<u>239,760</u>
EXPENDITURES				
Current:				
General government	283,543	-	-	-
Public safety	-	-	-	-
Justice system	-	13,810	199	-
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>283,543</u>	<u>13,810</u>	<u>199</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>108,954</u>	<u>(3,630)</u>	<u>87,618</u>	<u>239,760</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	(200,000)
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(200,000)</u>
Net change in fund balances	<u>108,954</u>	<u>(3,630)</u>	<u>87,618</u>	<u>39,760</u>
Fund balances - beginning, restated	<u>33,172</u>	<u>5,473</u>	<u>173,698</u>	<u>18,295</u>
Fund balances - ending	<u>\$ 142,126</u>	<u>\$ 1,843</u>	<u>\$ 261,316</u>	<u>\$ 58,055</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

	<u>J.P. Courthouse</u> <u>Security</u>	<u>Laredo Webb County</u> <u>Child Welfare Unit</u>	<u>Webb County Sheriff</u> <u>Inmate Commissary</u> <u>Sales Commission</u>	<u>Child Abuse</u> <u>Prevention</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	17,874	-	-	-
Investment earnings	-	71	-	-
Miscellaneous	-	4,006	44,950	-
Grant matching	-	-	-	-
Total revenues	<u>17,874</u>	<u>4,077</u>	<u>44,950</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	3,341	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	39,212	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>3,341</u>	<u>39,212</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>17,874</u>	<u>736</u>	<u>5,738</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(20,000)	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>(20,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(2,126)</u>	<u>736</u>	<u>5,738</u>	<u>-</u>
Fund balances - beginning, restated	<u>28,481</u>	<u>136,021</u>	<u>30,640</u>	<u>500</u>
Fund balances - ending	<u>\$ 26,355</u>	<u>\$ 136,757</u>	<u>\$ 36,378</u>	<u>\$ 500</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

	<u>Court Initiated</u> <u>Guardianship</u>	<u>Cost Recovery Fee</u> <u>Fund</u>	<u>Health Care District</u> <u>Fund</u>	<u>RHP 20 Anchor Fund</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	5,988,512	-
Charges for services	4,880	68,406	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>4,880</u>	<u>68,406</u>	<u>5,988,512</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	6,587,262	124,214
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>6,587,262</u>	<u>124,214</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,880</u>	<u>68,406</u>	<u>(598,750)</u>	<u>(124,214)</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>4,880</u>	<u>68,406</u>	<u>(598,750)</u>	<u>(124,214)</u>
Fund balances - beginning, restated	<u>27,600</u>	<u>19,849</u>	<u>1,895,205</u>	<u>619,310</u>
Fund balances - ending	<u>\$ 32,480</u>	<u>\$ 88,255</u>	<u>\$ 1,296,455</u>	<u>\$ 495,096</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

	<u>Webb County</u> <u>Housing Finance</u> <u>Corporation</u>	<u>Webb County</u> <u>Officials Cluster</u> <u>Forfeiture Funds</u>	<u>City of Laredo PD</u> <u>HIDTA Task Force</u>	<u>TJJD Parole</u> <u>Supervision</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	3,377,297	92,951	-
Charges for services	-	-	-	-
Investment earnings	94	1,433	-	1
Miscellaneous	-	13,939	-	4,792
Grant matching	-	-	-	-
Total revenues	94	3,392,669	92,951	4,793
EXPENDITURES				
Current:				
General government	45	-	-	-
Public safety	-	1,392,504	92,951	-
Justice system	-	-	-	4,793
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	61,177	-	-
Interest and other charges	-	2,886	-	-
Capital outlay	-	230,808	-	-
Total Expenditures	45	1,687,375	92,951	4,793
Excess (deficiency) of revenues over (under) expenditures	49	1,705,294	-	-
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(195,418)	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	(195,418)	-	-
Net change in fund balances	49	1,509,876	-	-
Fund balances - beginning, restated	129,566	1,877,689	-	-
Fund balances - ending	\$ 129,615	\$ 3,387,565	\$ -	\$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

	<u>National Rifle Association Foundation</u>	<u>CAA Emergency Food & Shelter</u>	<u>Neighbor-to-Neighbor</u>	<u>STAR+PLUS Program</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	12,553	9,648	5,040	43,505
Grant matching	-	-	-	-
Total revenues	12,553	9,648	5,040	43,505
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	12,553	-	-	-
Justice system	-	-	-	-
Health and human services	-	9,648	5,040	43,495
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	9,653
Total Expenditures	12,553	9,648	5,040	53,148
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(9,643)
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	(9,643)
Fund balances - beginning, restated	-	-	-	9,643
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

	<u>Financial Special</u> <u>Investigaiton</u>	<u>Tobacco Enforcement</u> <u>Program</u>	<u>Head Start</u>	<u>Early HS-Child Care</u> <u>Partnership</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	809,162	3,375	9,626,829	269,012
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	3,635,037	63,608
Total revenues	<u>809,162</u>	<u>3,375</u>	<u>13,261,866</u>	<u>332,620</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	809,162	2,286	-	-
Justice system	-	-	-	-
Health and human services	-	-	13,196,342	332,620
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	65,524	-
Total Expenditures	<u>809,162</u>	<u>2,286</u>	<u>13,261,866</u>	<u>332,620</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>1,089</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>1,089</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 1,089</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, 2015

	<u>406th District</u>			<u>Comprehensive</u>
	<u>Expansion Adult Drug</u>	<u>406th Veterans</u>	<u>Juvenile Treat Drug</u>	<u>Energy Assistance</u>
	<u>Court</u>	<u>Treatment Program</u>	<u>Court</u>	<u>Program</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	317,720	218,926	303,653	1,059,848
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>317,720</u>	<u>218,926</u>	<u>303,653</u>	<u>1,059,848</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	303,653	-
Health and human services	-	-	-	1,059,848
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	317,720	218,926	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>317,720</u>	<u>218,926</u>	<u>303,653</u>	<u>1,059,848</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

	<u>Compreh. Energy</u> <u>Ass. Program #1982</u>	<u>Community Service</u> <u>Block Grant</u>	<u>Meals on Wheels</u>	<u>Self Help Center</u> <u>FY12/16</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	273,898	498,741	424,081	409,266
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	38,993	-	-
Total revenues	<u>273,898</u>	<u>537,734</u>	<u>424,081</u>	<u>409,266</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	273,898	532,434	405,974	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	409,266
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	5,300	15,128	-
Total Expenditures	<u>273,898</u>	<u>537,734</u>	<u>421,102</u>	<u>409,266</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	2,979	-
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>2,979</u>	<u>-</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,979</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, 2015

	<u>TDA#712095 Rehab</u> <u>Pueblo Nuevo</u>	<u>TDA#713015 Water</u> <u>Sewer Pueblo Nuevo</u>	<u>Child And Adult Care</u> <u>Food Program</u>	<u>COPS Hiring Program</u> <u>(CHP)</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	200,933
Intergovernmental	43,956	22,401	854,025	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	334	-	-	-
Total revenues	<u>44,290</u>	<u>22,401</u>	<u>854,025</u>	<u>200,933</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	267,910
Justice system	-	-	-	-
Health and human services	-	-	888,611	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	44,290	22,401	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>44,290</u>	<u>22,401</u>	<u>888,611</u>	<u>267,910</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(34,586)</u>	<u>(66,977)</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	66,977
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,977</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>(34,586)</u>	<u>-</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>34,586</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

	<u>COPS Technology</u> <u>Program</u>	<u>PAL National</u> <u>Mentoring</u>	<u>OJP - PREA Jail</u> <u>Enhancement</u>	<u>OVW Domestic</u> <u>Violence Int</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	73,028	361	93,286	74,488
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	121,549	-
Total revenues	<u>73,028</u>	<u>361</u>	<u>214,835</u>	<u>74,488</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	31,019	361	214,835	-
Justice system	-	-	-	74,488
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	42,009	-	-	-
Total Expenditures	<u>73,028</u>	<u>361</u>	<u>214,835</u>	<u>74,488</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

	<u>CJD Operation</u>	<u>Criminal Justice Div.</u>		<u>JAG 2013-DJ-BX-0847</u>
	<u>Border Star</u>	<u>Mental Health Law</u>		<u>/ JAG 2014-DJ-BX-</u>
		<u>Enforcement</u>	<u>VAWA 2653001</u>	<u>0303</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	46,096	48,487	8,849	44,044
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>46,096</u>	<u>48,487</u>	<u>8,849</u>	<u>44,044</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	46,096	11,542	13,614	44,044
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	-	36,945	-	-
Total Expenditures	<u>46,096</u>	<u>48,487</u>	<u>13,614</u>	<u>44,044</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(4,765)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	4,765	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>4,765</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

	<u>JAG 2012 - DJ-BX- 0538</u>	<u>Internet Crimes Against Children Task Force Prog.</u>	<u>DEA Narcotics Task Force</u>	<u>Public Transportation For Non Urbanized Areas</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	40,499	6,125	477,046	628,489
Charges for services	-	-	-	114,317
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	3,537
Grant matching	-	-	99,954	61,896
Total revenues	40,499	6,125	577,000	808,239
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	40,499	6,125	577,000	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	733,097
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	69,074
Total Expenditures	40,499	6,125	577,000	802,171
Excess (deficiency) of revenues over (under) expenditures	-	-	-	6,068
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	7,965
Total other financing sources and (uses)	-	-	-	7,965
Net change in fund balances	-	-	-	14,033
Fund balances - beginning, restated	-	-	-	14,377
Fund balances - ending	\$ -	\$ -	\$ -	\$ 28,410

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

	<u>EMW-2010-FF-00578</u>	<u>Emergency Food & Shelter Program / DHS</u>	<u>FY14 TDPS Emergency Management</u>	<u>FY15 TDPS Emergency Management</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	67,604	960	28,198	3,129
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	28,198	3,129
Total revenues	<u>67,604</u>	<u>960</u>	<u>56,396</u>	<u>6,258</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	67,604	-	34,688	6,258
Justice system	-	-	-	-
Health and human services	-	960	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	21,708	-
Total Expenditures	<u>67,604</u>	<u>960</u>	<u>56,396</u>	<u>6,258</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

	<u>Operation</u> <u>Stonegarden Grant</u> <u>FY-2013 Supp.</u>	<u>2013 Operation</u> <u>Stonegarden</u>	<u>2014 Operation</u> <u>Stonegarden</u>	<u>STEP-CLICK IT OR</u> <u>TICKET</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	88,161	2,049,277	1,297,216	11,976
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>88,161</u>	<u>2,049,277</u>	<u>1,297,216</u>	<u>11,976</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	35,381	1,815,391	1,187,771	11,976
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	52,780	233,886	109,445	-
Total Expenditures	<u>88,161</u>	<u>2,049,277</u>	<u>1,297,216</u>	<u>11,976</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

	<u>OCDETF - DA</u>	<u>OCDETF - Sheriff</u>	<u>OCDETF Constable Pct.4</u>	<u>DHS ICE Homeland Security County Attorney</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	151,486	17,370	8,425	1,840
Grant matching	-	-	-	-
Total revenues	<u>151,486</u>	<u>17,370</u>	<u>8,425</u>	<u>1,840</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	260,286	21,816	8,425	-
Justice system	-	-	-	1,840
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>260,286</u>	<u>21,816</u>	<u>8,425</u>	<u>1,840</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(108,800)</u>	<u>(4,446)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	108,800	4,446	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>108,800</u>	<u>4,446</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

	<u>DHS ICE Homeland Security - District Attorney</u>	<u>DHS ICE Homeland Security - Sheriff</u>	<u>U.S. Marshals - DA</u>	<u>U.S. Marshals - Sheriff</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	8,141	5,527	13,983	11,995
Grant matching	-	-	-	-
Total revenues	<u>8,141</u>	<u>5,527</u>	<u>13,983</u>	<u>11,995</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	10,781	6,876	17,438	14,981
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>10,781</u>	<u>6,876</u>	<u>17,438</u>	<u>14,981</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,640)</u>	<u>(1,349)</u>	<u>(3,455)</u>	<u>(2,986)</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	2,640	1,349	3,455	2,986
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>2,640</u>	<u>1,349</u>	<u>3,455</u>	<u>2,986</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

	<u>State Comptroller - Law Enforcement Officer's Standards and Education Account</u>	<u>State Comptroller - 49th Judicial District</u>	<u>Texas Juvenile Justice Department</u>	<u>Police Activity League-Comm. Outdoor Outreach Prog.</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	22,042	22,500	2,545,594	19,960
Charges for services	-	-	308,344	-
Investment earnings	-	6	31	-
Miscellaneous	-	-	16,931	-
Grant matching	-	-	233,712	14,089
Total revenues	<u>22,042</u>	<u>22,506</u>	<u>3,104,612</u>	<u>34,049</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	15,233	22,758	3,301,300	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	34,049
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>15,233</u>	<u>22,758</u>	<u>3,301,300</u>	<u>34,049</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,809</u>	<u>(252)</u>	<u>(196,688)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>6,809</u>	<u>(252)</u>	<u>(196,688)</u>	<u>-</u>
Fund balances - beginning, restated	<u>43,151</u>	<u>6,138</u>	<u>206,760</u>	<u>-</u>
Fund balances - ending	<u>\$ 49,960</u>	<u>\$ 5,886</u>	<u>\$ 10,072</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, 2015

	<u>Veterans Assistance</u> <u>Fund FVA-14A-0170</u>	<u>OAG Contract 15-</u> <u>C0090</u>	<u>VCLG Contract</u> <u>1661651</u>	<u>Office of Attorney</u> <u>General -Texas VINE</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	20,781	400	27,246	27,715
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>20,781</u>	<u>400</u>	<u>27,246</u>	<u>27,715</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	27,715
Justice system	-	-	27,246	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	61,471	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>61,471</u>	<u>-</u>	<u>27,246</u>	<u>27,715</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(40,690)</u>	<u>400</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	40,690	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>40,690</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>400</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, restated	<u>-</u>	<u>68,979</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 69,379</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, 2015

	<u>Other Victim Assistance</u>	<u>Operation Border Star LBSP-14</u>	<u>2015 Local Border Security Program</u>	<u>Regional Solid Waste Program #15-19-G01</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and other taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	38,049	5,019	109,998	30,000
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	6,000
Total revenues	<u>38,049</u>	<u>5,019</u>	<u>109,998</u>	<u>36,000</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	5,019	109,998	36,000
Justice system	38,049	-	-	-
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>38,049</u>	<u>5,019</u>	<u>109,998</u>	<u>36,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

	<u>CJD 406 District Court</u> <u>Drug Program</u>	<u>Border Prosecutor</u> <u>Unit</u>	<u>Medical Examiner's</u> <u>Equipment Project</u>	<u>Total-Nonmajor</u> <u>Special Revenues</u> <u>Funds</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ 2,260,043
Sales and other taxes	-	-	-	599,835
Fees and fines	-	-	-	1,576,610
Intergovernmental	254,280	124,835	54,735	33,074,529
Charges for services	25,476	-	-	4,353,327
Investment earnings	-	-	-	2,724
Miscellaneous	-	-	-	590,948
Grant matching	-	-	-	4,306,499
Total revenues	<u>279,756</u>	<u>124,835</u>	<u>54,735</u>	<u>46,764,515</u>
EXPENDITURES				
Current:				
General government	-	-	-	1,159,831
Public safety	-	-	54,735	7,320,289
Justice system	-	124,835	-	3,996,976
Health and human services	-	-	-	23,463,687
Infrastructure and environmental services	-	-	-	6,461,696
Corrections and rehabilitation	278,193	-	-	854,051
Community and economic development	-	-	-	571,477
Debt Service				
Principal	-	-	-	61,177
Interest and other charges	-	-	-	2,886
Capital outlay	-	-	-	1,549,612
Total Expenditures	<u>278,193</u>	<u>124,835</u>	<u>54,735</u>	<u>45,441,682</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,563</u>	<u>-</u>	<u>-</u>	<u>1,322,833</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	-	-	-	576,352
Transfers in	-	-	-	236,108
Transfers out	-	-	-	(1,276,602)
Proceeds from sale of equipment	-	-	-	88,965
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(375,177)</u>
Net change in fund balances	<u>1,563</u>	<u>-</u>	<u>-</u>	<u>947,656</u>
Fund balances - beginning, restated	<u>31,116</u>	<u>-</u>	<u>-</u>	<u>10,608,163</u>
Fund balances - ending	<u>\$ 32,679</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,555,819</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, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts				
	Original	Final			
REVENUES					
Fees of Office					
County Clerk	\$ 185,000	185,000	334,170	149,170	286,970
Total Revenues	\$ 185,000	185,000	334,170	149,170	286,970
EXPENDITURES					
Current:					
General Government					
Salaries and Fringe Benefits	\$ 147,523	160,523	64,751	95,772	51,483
Administrative Travel	4,000	4,000	3,300	700	2,382
Office Supplies	2,500	2,500	-	2,500	-
Cell Phone Cost	1,200	1,200	-	1,200	-
Training & Education	1,000	1,000	223	777	-
Professional Services	290,000	290,000	-	290,000	-
Materials & Supplies	14,000	14,000	3,692	10,308	3,635
Minor Tools and Apparatus	60,000	60,000	17,413	42,587	-
Uniforms	2,000	2,000	1,433	567	661
Repairs & Maintenance - Software	15,000	15,000	-	15,000	-
Total Expenditures	\$ 537,223	550,223	90,812	459,411	58,161
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (352,223)	(365,223)	243,358	608,581	228,809
Fund Balances- Beginning			583,711		354,902
Fund Balances- Ending			\$ 827,069		583,711

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, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Taxes	\$ 550,000	550,000	599,835	49,835	601,009
Interest	250	250	474	224	306
Total Revenues	\$ 550,250	550,250	600,309	50,059	601,315
EXPENDITURES					
Current:					
General Government					
Third Party Contracts	\$ 812,200	812,200	485,331	326,869	388,049
Capital Outlay	-	-	-	-	115,435
Total Expenditures	\$ 812,200	812,200	485,331	326,869	503,484
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(261,950)	(261,950)	114,978	376,928	97,831
Other Financing Sources (Uses)					
Transfers Out	\$ (124,526)	(124,526)	(124,526)	-	(117,600)
Total Other Financing Sources (Uses)	\$ (124,526)	(124,526)	(124,526)	-	(117,600)
Net change in fund balances	\$ (386,476)	(386,476)	(9,548)	376,928	(19,769)
Fund Balances- Beginning			898,284		918,053
Fund Balances- Ending			\$ 888,736		898,284

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, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees of Office					
District Clerk	\$ 68,500	68,500	111,502	43,002	78,913
County Clerk	8,900	8,900	7,366	(1,534)	8,242
Basic Supervision	100	100	30	(70)	127
Total Revenues	<u>\$ 77,500</u>	<u>77,500</u>	<u>118,898</u>	<u>41,398</u>	<u>87,282</u>
EXPENDITURES					
Current:					
General Government					
Salaries And Fringe Benefits	\$ 107,013	107,013	105,893	1,120	100,493
Records Management And Preservation	15,600	15,600	10,257	5,343	12,944
Total Expenditures	<u>\$ 122,613</u>	<u>122,613</u>	<u>116,150</u>	<u>6,463</u>	<u>113,437</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(45,113)	(45,113)	2,748	47,861	(26,155)
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>-</u>	<u>(50,000)</u>	<u>50,000</u>
Net change in fund balances	<u>\$ 4,887</u>	<u>4,887</u>	2,748	<u>(2,139)</u>	23,845
Fund Balances- Beginning			60,112		36,267
Fund Balances- Ending			<u>\$ 62,860</u>		<u>60,112</u>

Webb County, Texas
District Clerk Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees Of Office					
District Clerk	\$ 30,400	30,400	44,961	14,561	36,667
Total Revenues	\$ 30,400	30,400	44,961	14,561	36,667
EXPENDITURES					
Current:					
General Government					
Minor Apparatus & Tools	\$ 25,000	25,000	19,209	5,791	15,485
Total Expenditures	\$ 25,000	25,000	19,209	5,791	15,485
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 5,400	5,400	25,752	20,352	21,182
Fund Balances- Beginning			363,408		342,226
Fund Balances- Ending			\$ 389,160		363,408

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, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts				
	Original	Final			
REVENUES					
Fees of Office					
County Clerk	\$ 204,700	204,700	344,462	139,762	294,925
Total Revenues	<u>\$ 204,700</u>	<u>204,700</u>	<u>344,462</u>	<u>139,762</u>	<u>294,925</u>
EXPENDITURES					
Current:					
General Government					
Salaries And Fringe Benefits	\$ 167,412	182,822	131,717	51,105	84,180
Records Management And Preservation	281,000	281,000	33,024	247,976	30,098
Total Expenditures	<u>\$ 448,412</u>	<u>463,822</u>	<u>164,741</u>	<u>299,081</u>	<u>114,278</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (243,712)</u>	<u>(259,122)</u>	179,721	<u>438,843</u>	180,647
Fund Balances- Beginning			691,411		510,764
Fund Balances- Ending			<u>\$ 871,132</u>		<u>691,411</u>

Webb County, Texas
Road And Bridge Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts				
	Original	Final			
REVENUES					
Property Taxes	\$ 2,307,300	2,307,300	2,260,043	(47,257)	2,043,425
Fees	2,431,700	2,431,700	2,194,505	(237,195)	2,445,645
Fines And Forfeitures	1,312,450	1,312,450	1,287,860	(24,590)	1,452,847
Intergovernmental	32,500	32,500	90,403	57,903	30,390
Miscellaneous	128,700	128,700	213,280	84,580	134,216
Total Revenues	\$ 6,212,650	6,212,650	6,046,091	(166,559)	6,106,523
EXPENDITURES					
Current:					
Public Safety					
Road And Bridge	\$ 32,100	32,100	24,649	7,451	23,824
Infrastructure And Environmental Services					
Road And Bridge	7,397,609	7,397,609	5,728,599	1,669,010	5,538,765
Capital Outlay	-	657,352	657,352	-	-
Total Expenditures	\$ 7,429,709	8,087,061	6,410,600	1,676,461	5,562,589
Excess (Deficiency) Of Revenue Over (Under) Expenditures					
	(1,217,059)	(1,874,411)	(364,509)	1,509,902	543,934
Other Financing Sources (Uses)					
Lease-Purchase Financing	\$ -	576,352	576,352	-	-
Transfers Out	(736,658)	(736,658)	(736,658)	-	(259,412)
Proceeds from Sale of Equipment	2,500	83,500	81,000	(2,500)	-
Total Other Financing Sources (Uses)	\$ (734,158)	(76,806)	(79,306)	(2,500)	(259,412)
Special Items					
Net change in fund balances	\$ (1,951,217)	(1,951,217)	(443,815)	1,507,402	284,522
Fund Balances- Beginning, Restated					
			2,018,767		1,736,141
Fund Balances- Ending					
			\$ 1,574,952		2,020,663

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, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015				Total Prior Year As of 9/30/14
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
Penalty And Interest	\$ 5,000	5,000	-	(5,000)	-
Service Fees	20,000	20,000	-	(20,000)	5,005
Total Revenues	\$ 25,000	25,000	-	(25,000)	5,005
EXPENDITURES					
Current:					
General Government					
Salaries And Fringe Benefits	\$ 2,300	2,300	-	2,300	4,981
Insurance	4,000	4,000	-	4,000	-
Fuel & Lubricants	2,700	2,700	-	2,700	-
Materials And Supplies	2,000	2,000	-	2,000	-
Minor Apparatus & Tools	5,000	5,000	-	5,000	-
Rents	4,300	4,300	-	4,300	-
Vehicle Maintenance	2,000	2,000	-	2,000	-
Total Expenditures	\$ 22,300	22,300	-	22,300	4,981
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 2,700	2,700	-	(2,700)	24
Fund Balances- Beginning			24		-
Fund Balances- Ending			\$ 24		24

Webb County, Texas
Justice Court Technology Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts				
	Original	Final			
REVENUES					
Fees Of Office	\$ 93,900	93,900	135,211	41,311	104,492
Total Revenues	<u>\$ 93,900</u>	<u>93,900</u>	<u>135,211</u>	<u>41,311</u>	<u>104,492</u>
EXPENDITURES					
Current:					
General Government					
Minor Apparatus & Tools	\$ 100	15,100	-	15,100	-
Justice System					
Training & Education	5,600	5,600	-	5,600	-
Minor Apparatus & Tools	13,700	586,600	68,772	517,828	85,151
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>\$ 19,400</u>	<u>607,300</u>	<u>68,772</u>	<u>538,528</u>	<u>85,151</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 74,500</u>	<u>(513,400)</u>	66,439	<u>(497,217)</u>	19,341
Fund Balances- Beginning			582,197		562,856
Fund Balances- Ending			<u>\$ 648,636</u>		<u>582,197</u>

Webb County, Texas
Election Contract Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts				
	Original	Final			
REVENUES					
Fees Of Office	\$ 256,000	256,000	391,883	135,883	238,010
Interest	600	600	614	14	429
Other Revenues	-	-	-	-	532
Total Revenues	<u>\$ 256,600</u>	<u>256,600</u>	<u>392,497</u>	<u>135,897</u>	<u>238,971</u>
EXPENDITURES					
Current:					
General Government					
Elections Expense	\$ 220,000	283,545	283,543	2	333,191
Total Expenditures	<u>\$ 220,000</u>	<u>283,545</u>	<u>283,543</u>	<u>2</u>	<u>333,191</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 36,600</u>	<u>(26,945)</u>	108,954	<u>135,899</u>	(94,220)
Fund Balances- Beginning			33,172		127,392
Fund Balances- Ending			<u>\$ 142,126</u>		<u>33,172</u>

Webb County, Texas
District Attorney Hot Check Fee Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees Of Office	\$ 14,161	14,239	10,180	(4,059)	13,954
Total Revenues	<u>\$ 14,161</u>	<u>14,239</u>	<u>10,180</u>	<u>(4,059)</u>	<u>13,954</u>
EXPENDITURES					
Current:					
Justice System					
Personnel And Fringe Benefits	\$ 14,161	14,239	13,810	429	14,171
Total Expenditures	<u>\$ 14,161</u>	<u>14,239</u>	<u>13,810</u>	<u>429</u>	<u>14,171</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ -</u>	<u>-</u>	(3,630)	<u>(3,630)</u>	(217)
Fund Balances- Beginning			5,473		5,690
Fund Balances- Ending			<u>\$ 1,843</u>		<u>5,473</u>

Webb County, Texas
Juvenile Case Manager Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Juvenile Case Mgmt Fee	\$ 77,200	77,200	87,817	10,617	78,946
Total Revenues	<u>\$ 77,200</u>	<u>77,200</u>	<u>87,817</u>	<u>10,617</u>	<u>78,946</u>
EXPENDITURES					
Current:					
Justice System					
Professional Fees	\$ 49,110	49,110	-	49,110	-
Office Supplies	600	600	199	401	-
Total Expenditures	<u>\$ 49,710</u>	<u>49,710</u>	<u>199</u>	<u>49,511</u>	<u>-</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 27,490</u>	<u>27,490</u>	<u>87,618</u>	<u>60,128</u>	<u>78,946</u>
Other Financing Sources (Uses)					
Transfers In	\$ 22,500	22,500	-	22,500	35,000
Total Other Financing Sources (Uses)	<u>\$ 22,500</u>	<u>22,500</u>	<u>-</u>	<u>22,500</u>	<u>35,000</u>
Net change in fund balances	<u>\$ 49,990</u>	<u>49,990</u>	<u>87,618</u>	<u>82,628</u>	<u>113,946</u>
Fund Balances- Beginning			173,698		59,752
Fund Balances- Ending			<u>\$ 261,316</u>		<u>173,698</u>

Webb County, Texas
Courthouse Security Fees Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts				
	Original	Final			
REVENUES					
Fees Of Office					
Justice of the Peace Pct. 1 Place 1	\$ 2,000	2,000	1,396	(604)	1,873
Justice of the Peace Pct. 1 Place 2	2,600	2,600	2,412	(188)	2,635
Justice of the Peace Pct. 2 Place 1	9,000	9,000	9,273	273	7,902
Justice of the Peace Pct. 2 Place 2	1,700	1,700	2,618	918	1,637
Justice of the Peace Pct. 3	2,600	2,600	2,054	(546)	2,306
Justice of the Peace Pct. 4	35,000	35,000	34,770	(230)	34,772
Adult Probation	50	50	10	(40)	32
County Clerk	41,000	41,000	41,552	552	40,538
District Clerk	96,800	96,800	145,675	48,875	107,203
Total Revenues	\$ 190,750	190,750	239,760	49,010	198,898
EXPENDITURES					
Current:					
Justice System	\$ -	-	-	-	-
Total Expenditures	\$ -	-	-	-	-
Excess (Deficiency) Of Revenue Over (Under) Expenditures	190,750	190,750	239,760	49,010	198,898
Other Financing Sources (Uses):					
Transfers Out	\$ (200,000)	(200,000)	(200,000)	-	(250,000)
Total Other Financing Sources (Uses)	\$ (200,000)	(200,000)	(200,000)	-	(250,000)
Net change in fund balances	\$ (9,250)	(9,250)	39,760	49,010	(51,102)
Fund Balances- Beginning			18,295		69,397
Fund Balances- Ending			\$ 58,055		18,295

Webb County, Texas
J.P. Courthouse Security Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees Of Office					
Justice of the Peace Pct. 1 Place 1	\$ 700	700	459	(241)	636
Justice of the Peace Pct. 1 Place 2	1,200	1,200	806	(394)	894
Justice of the Peace Pct. 2 Place 1	3,000	3,000	3,035	35	2,649
Justice of the Peace Pct. 2 Place 2	1,200	1,200	1,146	(54)	794
Justice of the Peace Pct. 3	800	800	675	(125)	737
Justice of the Peace Pct. 4	12,000	12,000	11,568	(432)	11,591
County Clerk	-	-	-	-	-
Juvenile Probation	-	-	185	185	-
Total Revenues	<u>\$ 18,900</u>	<u>18,900</u>	<u>17,874</u>	<u>(1,026)</u>	<u>17,301</u>
EXPENDITURES					
Current:					
Justice System	\$ -	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	18,900	18,900	17,874	(1,026)	17,301
Other Financing Sources (Uses)					
Transfers Out	\$ (20,000)	(20,000)	(20,000)	-	(20,000)
Total Other Financing Sources (Uses)	<u>\$ (20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>	<u>(20,000)</u>
Net change in fund balances	<u>\$ (1,100)</u>	<u>(1,100)</u>	<u>(2,126)</u>	<u>(1,026)</u>	<u>(2,699)</u>
Fund Balances- Beginning			28,481		31,180
Fund Balances- Ending			<u>\$ 26,355</u>		<u>28,481</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, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015				Total Prior Year As of 9/30/14
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
Grant Matching	\$ 4,000	4,000	3,956	(44)	3,975
Interest	25	25	71	46	45
Total Revenues	<u>\$ 4,025</u>	<u>4,025</u>	<u>4,077</u>	<u>52</u>	<u>4,020</u>
EXPENDITURES					
Current:					
Health And Human Services					
Training and Education	\$ 150	150	-	150	-
Professional Services	125	125	-	125	-
Foster Care	1,050	250	-	250	-
Clothing Allowance	50	50	-	50	-
Medical And Dental Service	75	75	-	75	-
Miscellaneous	50	2,625	2,623	2	-
Awareness And Activities	750	750	718	32	-
Total Expenditures	<u>\$ 2,250</u>	<u>4,025</u>	<u>3,341</u>	<u>684</u>	<u>-</u>
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	<u>\$ 1,775</u>	<u>-</u>	736	<u>736</u>	4,020
Fund Balances - Beginning			<u>136,021</u>		<u>132,001</u>
Fund Balances - Ending			<u>\$ 136,757</u>		<u>136,021</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, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts				
	Original	Final			
REVENUES					
Commissary Commission	\$ 35,000	35,000	44,950	9,950	40,305
Total Revenues	<u>\$ 35,000</u>	<u>35,000</u>	<u>44,950</u>	<u>9,950</u>	<u>40,305</u>
EXPENDITURES					
Current:					
Corrections And Rehabilitation					
Professional Services	\$ 500	500	-	500	-
Materials And Supplies	20,000	39,213	39,212	1	32,836
Total Expenditures	<u>\$ 20,500</u>	<u>39,713</u>	<u>39,212</u>	<u>501</u>	<u>32,836</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 14,500</u>	<u>(4,713)</u>	5,738	<u>10,451</u>	7,469
Fund Balances- Beginning			30,640		23,171
Fund Balances- Ending			<u>\$ 36,378</u>		<u>30,640</u>

Webb County, Texas
Child Abuse Prevention Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees	\$ 100	100	-	(100)	100
Total Revenues	\$ 100	100	-	(100)	100
EXPENDITURES					
Current:					
Justice System					
Awareness And Activities	\$ 400	400	-	400	-
Total Expenditures	\$ 400	400	-	400	-
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (300)	(300)	-	300	100
Fund Balances- Beginning			500		400
Fund Balances- Ending			\$ 500		500

Webb County, Texas
Court Initiated Guardianship
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees for Service	\$ 3,000	3,000	4,880	1,880	4,000
Total Revenues	<u>\$ 3,000</u>	<u>3,000</u>	<u>4,880</u>	<u>1,880</u>	<u>4,000</u>
EXPENDITURES					
Current:					
Justice System	\$ -	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 3,000</u>	<u>3,000</u>	4,880	<u>1,880</u>	4,000
Fund Balances- Beginning			27,600		23,600
Fund Balances- Ending			<u>\$ 32,480</u>		<u>27,600</u>

Webb County, Texas
Cost Recovery Fee Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees for Service	\$ 10,050	10,050	68,406	58,356	19,849
Total Revenues	<u>\$ 10,050</u>	<u>10,050</u>	<u>68,406</u>	<u>58,356</u>	<u>19,849</u>
EXPENDITURES					
Current:					
Justice System	\$ -	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 10,050</u>	<u>10,050</u>	68,406	<u>58,356</u>	19,849
Fund Balances- Beginning			19,849		-
Fund Balances- Ending			<u>\$ 88,255</u>		<u>19,849</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, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts				
	Original	Final			
REVENUES					
Local Providers	\$ 1,550,000	4,724,333	5,988,512	1,264,179	5,046,489
Total Revenues	<u>\$ 1,550,000</u>	<u>4,724,333</u>	<u>5,988,512</u>	<u>1,264,179</u>	<u>5,046,489</u>
EXPENDITURES					
Current:					
Health and Human Services					
State Comptroller Contribution	\$ 1,550,000	6,586,258	6,586,257	1	3,144,564
Minor Tools and Apparatus	-	1,006	1,005	1	-
Capital Outlay	13,680	12,674	-	12,674	26,720
Total Expenditures	<u>\$ 1,563,680</u>	<u>6,599,938</u>	<u>6,587,262</u>	<u>12,676</u>	<u>3,171,284</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (13,680)</u>	<u>(1,875,605)</u>	<u>(598,750)</u>	<u>1,276,855</u>	<u>1,875,205</u>
Fund Balances- Beginning			1,895,205		20,000
Fund Balances- Ending			<u>\$ 1,296,455</u>		<u>1,895,205</u>

Webb County, Texas
Webb County RHP 20 Anchor Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015				Total Prior Year As of 9/30/14
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
State Comptroller	\$ -	-	-	-	-
Total Revenues	\$ -	-	-	-	-
EXPENDITURES					
Current:					
Health and Human Services					
Salaries and Fringe Benefits	\$ 152,601	152,601	45,411	107,190	53,978
Administrative Travel	35,643	35,643	1,127	34,516	1,857
Telephone	14,952	14,952	137	14,815	48
Postage & Courier Service	1,500	1,500	-	1,500	-
Dues & Memberships	1,180	1,180	-	1,180	320
Books & Subscriptions	750	750	-	750	-
Training & Education	3,750	3,750	-	3,750	-
Professional Services	134,901	134,901	38,569	96,332	15,099
Utilities	720	720	-	720	-
Fuel & Lubricants	7,500	7,500	-	7,500	-
Materials & Supplies	51,399	51,399	1,955	49,444	8,601
Goods for Public Events	7,026	7,026	357	6,669	474
Repairs & Maintenance - Vehicle	3,000	3,000	-	3,000	-
Stipends	69,933	69,933	36,658	33,275	68,224
Indigent Medical Reimbursements	-	-	-	-	-
Capital Outlay	134,455	134,455	-	134,455	44,052
Total Expenditures	\$ 619,310	619,310	124,214	495,096	192,653
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (619,310)	(619,310)	(124,214)	495,096	(192,653)
Fund Balances- Beginning			619,310		811,963
Fund Balances- Ending			\$ 495,096		619,310

Webb County, Texas
Webb County Housing Finance Corporation
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Investment earnings	\$ -	-	94	94	105
Total Revenues	\$ -	-	94	94	105
EXPENDITURES					
Current:					
Justice System					
Bank Charges	\$ -	-	45	(45)	5
Total Expenditures	\$ -	-	45	(45)	5
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ -	-	49	49	100
Fund Balances- Beginning			129,566		129,466
Fund Balances- Ending			\$ 129,615		129,566

Webb County, Texas
Webb County Officials Cluster Forfeiture Funds
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	<u>Webb County Treasury Federal Forfeiture</u>			<u>Webb County State Forfeiture Chapter 18</u>
	<u>Webb County Sheriff Treasury Federal Forfeiture</u>	<u>Webb County District Attorney Treasury Federal Forfeiture</u>	<u>Webb County Attorney Treasury Federal Forfeiture</u>	<u>Webb County District Attorney State Forfeiture/Gambling</u>
ASSETS				
Cash and investments	\$ 487,312	\$ -	\$ 214,832	\$ -
Due from other funds	67,976	324,281	66,124	124,116
Other receivables, net	-	-	-	-
Other assets	483	-	-	-
Total assets	<u>555,771</u>	<u>324,281</u>	<u>280,956</u>	<u>124,116</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>555,771</u>	<u>324,281</u>	<u>280,956</u>	<u>124,116</u>
LIABILITIES				
Accounts payable	19,911	719	-	10,383
Due to other funds	-	-	-	106
Unearned revenue	-	-	-	-
Other accrued expenditures	-	-	-	166
Total liabilities	<u>19,911</u>	<u>719</u>	<u>-</u>	<u>10,655</u>
DEFERRED INFLOWS OF RESOURCES				
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>19,911</u>	<u>719</u>	<u>-</u>	<u>10,655</u>
Fund balances:				
Nonspendable:				
Prepaid Items	483	-	-	-
Restricted:				
Public safety	527,614	323,562	280,956	112,452
Other purposes	7,763	-	-	1,009
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>535,860</u>	<u>323,562</u>	<u>280,956</u>	<u>113,461</u>
Total liabilities and fund balances	<u>555,771</u>	<u>324,281</u>	<u>280,956</u>	<u>124,116</u>

Continued

Webb County, Texas
Webb County Officials Cluster Forfeiture Funds
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	Webb County State Forfeiture Chapter 18		Webb County Justice Federal Forfeiture	
	<u>Webb County Sheriff State Forfeiture/Gambling</u>	<u>Webb County District Attorney Justice Federal Forfeiture</u>	<u>Webb County Attorney Justice Federal Forfeiture</u>	<u>Webb County Constable Pct. 1 Justice Federal Forfeiture</u>
ASSETS				
Cash and investments	\$ -	\$ 1,085,039	\$ 120,820	\$ 69,680
Due from other funds	96,644	92	17	-
Other receivables, net	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>96,644</u>	<u>1,085,131</u>	<u>120,837</u>	<u>69,680</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>96,644</u>	<u>1,085,131</u>	<u>120,837</u>	<u>69,680</u>
LIABILITIES				
Accounts payable	-	21,528	4,070	250
Due to other funds	-	34,878	-	-
Unearned revenue	-	-	-	2,340
Other accrued expenditures	-	971	-	-
Total liabilities	<u>-</u>	<u>57,377</u>	<u>4,070</u>	<u>2,590</u>
DEFERRED INFLOWS OF RESOURCES				
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>-</u>	<u>57,377</u>	<u>4,070</u>	<u>2,590</u>
Fund balances:				
Nonspendable:				
Prepaid items				
Restricted:				
Public safety	96,644	1,011,547	116,767	67,090
Other purposes	-	16,207	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>96,644</u>	<u>1,027,754</u>	<u>116,767</u>	<u>67,090</u>
Total liabilities and fund balances	<u>96,644</u>	<u>1,085,131</u>	<u>120,837</u>	<u>69,680</u>

Continued

Webb County, Texas
Webb County Officials Cluster Forfeiture Funds
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	<u>Webb County Justice Federal Forfeiture</u>		<u>Webb County State Forfeiture Chapter 59</u>	
	<u>Webb County Constable Pct. 4 Justice Federal Forfeiture</u>	<u>Webb County Sheriff Justice Federal Forfeiture</u>	<u>Webb County District Attorney State Forfeiture</u>	<u>Webb County Attorney State Forfeiture</u>
ASSETS				
Cash and investments	\$ 30,396	\$ 102,888	\$ 488,925	\$ 10,920
Due from other funds	35	-	333	-
Other receivables, net	-	-	2,660	-
Other assets				
Total assets	<u>30,431</u>	<u>102,888</u>	<u>491,918</u>	<u>10,920</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>30,431</u>	<u>102,888</u>	<u>491,918</u>	<u>10,920</u>
LIABILITIES				
Accounts payable	566	17,991	4,419	-
Due to other funds	-	25	9,531	-
Unearned revenue	-	-	-	-
Other accrued expenditures	-	-	2,558	-
Total liabilities	<u>566</u>	<u>18,016</u>	<u>16,508</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>566</u>	<u>18,016</u>	<u>16,508</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Prepaid Items				
Restricted:				
Public safety	29,865	82,296	475,410	10,920
Other purposes	-	2,576	-	-
Committed:				
Assigned:				
Imprest and change funds	-	-	-	-
Unassigned:				
Total fund balances	<u>29,865</u>	<u>84,872</u>	<u>475,410</u>	<u>10,920</u>
Total liabilities and fund balances	<u>30,431</u>	<u>102,888</u>	<u>491,918</u>	<u>10,920</u>

Continued

Webb County, Texas
Webb County Officials Cluster Forfeiture Funds
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

Webb County State Forfeiture Chapter 59

	<u>Webb County</u> <u>Constable Precinct 1</u> <u>State Forfeiture</u>	<u>Webb County</u> <u>Sheriff State</u> <u>Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 2</u> <u>State Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 4</u> <u>State Forfeiture</u>
ASSETS				
Cash and investments	\$ -	\$ 257,676	\$ -	\$ -
Due from other funds	218	381	606	849
Other receivables, net	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>218</u>	<u>258,057</u>	<u>606</u>	<u>849</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>218</u>	<u>258,057</u>	<u>606</u>	<u>849</u>
LIABILITIES				
Accounts payable	-	25,724	-	-
Due to other funds	-	7,020	-	-
Unearned revenue	-	-	-	-
Other accrued expenditures	-	2,582	-	-
Total liabilities	<u>-</u>	<u>35,326</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>-</u>	<u>35,326</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Prepaid Items				
Restricted:				
Public safety	218	212,279	606	849
Other purposes	-	1,262	-	-
Committed:				
Assigned:				
Imprest and change funds	-	9,190	-	-
Unassigned:				
Total fund balances	<u>218</u>	<u>222,731</u>	<u>606</u>	<u>849</u>
Total liabilities and fund balances	<u>218</u>	<u>258,057</u>	<u>606</u>	<u>849</u>

Continued

Webb County, Texas
Webb County Officials Cluster Forfeiture Funds
Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2015

	Total Webb County Officials Cluster Forfeiture Funds
ASSETS	
Cash and investments	\$ 2,868,488
Due from other funds	681,672
Other receivables, net	2,660
Other assets	483
Total assets	3,553,303
DEFERRED OUTFLOWS OF RESOURCES	
Total deferred outflows of resources	-
Total assets and deferred outflows of resources	3,553,303
LIABILITIES	
Accounts payable	105,561
Due to other funds	51,560
Unearned revenue	2,340
Other accrued expenditures	6,277
Total liabilities	165,738
DEFERRED INFLOWS OF RESOURCES	
Total deferred inflows of resources	-
Total liabilities and deferred inflows of resources	165,738
Fund balances:	
Nonspendable:	
Prepaid Items	483
Restricted:	
Public safety	3,349,075
Other purposes	28,817
Committed:	
-	
Assigned:	
Imprest and change funds	9,190
Unassigned:	
-	
Total fund balances	3,387,565
Total liabilities and fund balances	3,553,303

Concluded

Webb County, Texas
Webb County Officials Cluster Forfeiture Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

	<u>Webb County Treasury Federal Forfeiture</u>			<u>Webb County State Forfeiture Chapter 18</u>
	<u>Webb County Sheriff Treasury Federal Forfeiture</u>	<u>Webb County District Attorney Treasury Federal Forfeiture</u>	<u>Webb County Attorney Treasury Federal Forfeiture</u>	<u>Webb County District Attorney State Forfeiture/Gambling</u>
REVENUES				
Intergovernmental	\$ 511,040	\$ 332,795	\$ 280,922	\$ 222,609
Investment earnings	138	-	34	-
Miscellaneous	-	-	-	-
Total revenues	<u>511,178</u>	<u>332,795</u>	<u>280,956</u>	<u>222,609</u>
EXPENDITURES				
Current:				
Public safety	209,639	9,235	-	159,601
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	118,747	-	-
Total Expenditures	<u>209,639</u>	<u>127,982</u>	<u>-</u>	<u>159,601</u>
Excess (deficiency) of revenues over (under) expenditures	<u>301,539</u>	<u>204,813</u>	<u>280,956</u>	<u>63,008</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>301,539</u>	<u>204,813</u>	<u>280,956</u>	<u>63,008</u>
Fund balances - beginning, restated	<u>234,321</u>	<u>118,749</u>	<u>-</u>	<u>50,453</u>
Fund balances - ending	<u>\$ 535,860</u>	<u>\$ 323,562</u>	<u>\$ 280,956</u>	<u>\$ 113,461</u>

Continued

Webb County, Texas
Webb County Officials Cluster Forfeiture Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

	<u>Webb County State</u> <u>Forfeiture Chapter 18</u>		<u>Webb County Justice Federal Forfeiture</u>	
	<u>Webb County Sheriff</u> <u>State</u> <u>Forfeiture/Gambling</u>	<u>Webb County District</u> <u>Attorney Justice</u> <u>Federal Forfeiture</u>	<u>Webb County Attorney</u> <u>Justice Federal</u> <u>Forfeiture</u>	<u>Webb County</u> <u>Constable Pct 1.</u> <u>Justice Federal</u> <u>Forfeiture</u>
REVENUES				
Intergovernmental	\$ 56,542	\$ 510,302	\$ 9,462	\$ 35,322
Investment earnings	-	641	71	26
Miscellaneous	-	13,939	-	-
Total revenues	<u>56,542</u>	<u>524,882</u>	<u>9,533</u>	<u>35,348</u>
EXPENDITURES				
Current:				
Public safety	-	353,916	36,382	3,209
Debt Service				
Principal	-	61,177	-	-
Interest and other charges	-	2,886	-	-
Capital outlay	-	41,160	-	-
Total Expenditures	<u>-</u>	<u>459,139</u>	<u>36,382</u>	<u>3,209</u>
Excess (deficiency) of revenues over (under) expenditures	<u>56,542</u>	<u>65,743</u>	<u>(26,849)</u>	<u>32,139</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(114,894)	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(114,894)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>56,542</u>	<u>(49,151)</u>	<u>(26,849)</u>	<u>32,139</u>
Fund balances - beginning, restated	<u>40,102</u>	<u>1,076,905</u>	<u>143,617</u>	<u>34,950</u>
Fund balances - ending	<u>\$ 96,644</u>	<u>\$ 1,027,754</u>	<u>\$ 116,768</u>	<u>\$ 67,089</u>

Continued

Webb County, Texas
Webb County Officials Cluster Forfeiture Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

	<u>Webb County Justice Federal Forfeiture</u>		<u>Webb County State Forfeiture Chapter 59</u>	
	<u>Webb County Constable Pct 4. Justice Federal Forfeiture</u>	<u>Webb County Sheriff Justice Federal Forfeiture</u>	<u>Webb County District Attorney State Forfeiture</u>	<u>Webb County Attorney State Forfeiture</u>
REVENUES				
Intergovernmental	\$ 35,205	\$ 98,177	\$ 590,935	\$ -
Investment earnings	9	55	223	6
Miscellaneous	-	-	-	-
Total revenues	<u>35,214</u>	<u>98,232</u>	<u>591,158</u>	<u>6</u>
EXPENDITURES				
Current:				
Public safety	17,291	47,029	164,959	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>17,291</u>	<u>47,029</u>	<u>164,959</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>17,923</u>	<u>51,203</u>	<u>426,199</u>	<u>6</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(30,231)	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(30,231)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>17,923</u>	<u>20,972</u>	<u>426,199</u>	<u>6</u>
Fund balances - beginning, restated	<u>11,942</u>	<u>63,900</u>	<u>49,211</u>	<u>10,914</u>
Fund balances - ending	<u>\$ 29,865</u>	<u>\$ 84,872</u>	<u>\$ 475,410</u>	<u>\$ 10,920</u>

Continued

Webb County, Texas
Webb County Officials Cluster Forfeiture Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

Webb County State Forfeiture Chapter 59

	<u>Webb County</u> <u>Constable Precinct 1</u> <u>State Forfeiture</u>	<u>Webb County Sheriff</u> <u>State Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 2</u> <u>State Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 4</u> <u>State Forfeiture</u>
REVENUES				
Intergovernmental	\$ -	\$ 693,986	\$ -	\$ -
Investment earnings	-	230	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>694,216</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
Public safety	-	391,243	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	70,901	-	-
Total Expenditures	<u>-</u>	<u>462,144</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>232,072</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(50,293)	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(50,293)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>181,779</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, restated	<u>218</u>	<u>40,952</u>	<u>606</u>	<u>849</u>
Fund balances - ending	<u>\$ 218</u>	<u>\$ 222,731</u>	<u>\$ 606</u>	<u>\$ 849</u>

Continued

Webb County, Texas
Webb County Officials Cluster Forfeiture Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2015

	<u>Total Webb</u> <u>County Officials</u> <u>Cluster Forfeiture</u> <u>Funds</u>
REVENUES	
Intergovernmental	\$ 3,377,297
Investment earnings	1,433
Miscellaneous	13,939
Total revenues	<u>3,392,669</u>
EXPENDITURES	
Current:	
Public safety	1,392,504
Debt Service	
Principal	61,177
Interest and other charges	2,886
Capital outlay	230,808
Total Expenditures	<u>1,687,375</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,705,294</u>
OTHER FINANCING SOURCES (USES)	
Transfers out	(195,418)
Total other financing sources and (uses)	<u>(195,418)</u>
Net change in fund balances	<u>1,509,876</u>
Fund balances - beginning, restated	<u>1,877,689</u>
Fund balances - ending	<u>\$ 3,387,565</u>
Concluded	

Webb County, Texas
Webb County Sheriff Treasury Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Intergovernmental:					
Fines And Forfeiture	\$ 39,100	362,600	511,040	148,440	166,302
Interest	20	20	138	118	101
Total Revenues	<u>\$ 39,120</u>	<u>362,620</u>	<u>511,178</u>	<u>148,558</u>	<u>166,403</u>
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 27,000	574	571	3	45,170
Investigations	14,500	16,700	14,267	2,433	26,681
Administration Travel	1,900	29,813	11,902	17,911	19,124
Cell Phones	45,000	30,262	27,769	2,493	65,083
Dues And Memberships	800	3,600	-	3,600	12,850
Training & Education	6,500	31,500	10,970	20,530	12,630
Equipment Rental	2,100	8,600	546	8,054	839
Professional Services	400	4,400	3,500	900	-
Uniforms	800	2,800	-	2,800	6,266
Fuel And Lubricants	8,300	7,000	-	7,000	(1,664)
Materials and Supplies	3,500	28,300	10,509	17,791	2,413
Minor Apparatus & Tools	3,700	43,050	25,090	17,960	2,472
Fire Arms & Ammunition	600	2,600	-	2,600	659
Repairs & Maintenance Vehicles	3,500	8,500	4,611	3,889	12,580
K9 Expense	1,300	6,300	1,790	4,510	-
Drug Free Campaign	3,000	28,000	17,041	10,959	48,114
Office Supplies	5,400	8,400	2,699	5,701	-
Postage	1,500	5,000	245	4,755	370
Software	2,700	12,700	3,500	9,200	59,247
Rents	3,500	28,675	17,875	10,800	16,140
Building Maintenance	1,300	11,300	5,446	5,854	3,795
Narcotics Disposal	3,100	400	-	400	-
Bullet Proof Vests	2,400	7,400	220	7,180	2,400
Special Travel	700	700	-	700	-
Property Casualty Premium	-	117,500	51,088	66,412	56,766
Capital Outlay	45,400	152,271	-	152,271	-
Total Expenditures	<u>\$ 188,900</u>	<u>596,345</u>	<u>209,639</u>	<u>386,706</u>	<u>391,935</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(149,780)	(233,725)	301,539	535,264	(225,532)
Other Financing Sources (Uses)					
Transfers Out	\$ (300)	(300)	-	-	(1,391)
Total Other Financing Sources (Uses)	<u>\$ (300)</u>	<u>(300)</u>	<u>-</u>	<u>-</u>	<u>(1,391)</u>
Net change in fund balances	<u>\$ (150,080)</u>	<u>(234,025)</u>	<u>301,539</u>	<u>535,264</u>	<u>(226,923)</u>
Fund Balances- Beginning			234,321		461,244
Fund Balances- Ending			<u>\$ 535,860</u>		<u>234,321</u>

Webb County, Texas
Webb County District Attorney Treasury Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts				
	Original	Final			
REVENUES					
Intergovernmental:					
Fines And Forfeiture	\$ 50,000	50,000	332,795	282,795	115,600
Total Revenues	<u>\$ 50,000</u>	<u>50,000</u>	<u>332,795</u>	<u>282,795</u>	<u>115,600</u>
EXPENDITURES					
Current:					
Public Safety					
Telephone	\$ -	8,000	5,340	2,660	-
Professional Services	-	3,941	3,176	765	-
Uniforms	3,500	-	-	-	2,423
Materials and Supplies	3,500	5,000	-	5,000	826
Minor Apparatus & Tools	-	-	-	-	5,159
Fire Arms & Ammunition	1,500	-	-	-	-
Repairs & Maintenance Vehicles	3,500	1,500	719	781	-
Drug Free Campaign	-	-	-	-	985
Capital Outlay	-	119,389	118,747	642	-
Total Expenditures	<u>\$ 12,000</u>	<u>137,830</u>	<u>127,982</u>	<u>9,848</u>	<u>9,393</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>38,000</u>	<u>(87,830)</u>	204,813	<u>292,643</u>	106,207
Fund Balances- Beginning			118,749		12,542
Fund Balances- Ending			<u>\$ 323,562</u>		<u>118,749</u>

Webb County, Texas
Webb County Attorney Treasury Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts				
	Original	Final			
REVENUES					
Intergovernmental:					
Fines And Forfeiture	\$ -	214,000	280,922	66,922	-
Total Revenues	\$ -	214,000	280,956	66,956	-
EXPENDITURES					
Current:					
Public Safety					
Drug Free Campaign	\$ -	100,000	-	100,000	-
Support Assistance	-	64,000	-	64,000	-
Capital Outlay	-	50,000	-	50,000	-
Total Expenditures	\$ -	214,000	-	214,000	-
Excess (Deficiency) Of Revenue Over (Under) Expenditures	-	-	280,956	280,956	-
Fund Balances- Beginning			-		-
Fund Balances- Ending			\$ 280,956		-

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, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Intergovernmental:					
Fines And Forfeiture	\$ 82,200	173,500	222,609	49,109	176,861
Interest	-	-	-	-	-
Total Revenues	<u>\$ 82,200</u>	<u>173,500</u>	<u>222,609</u>	<u>49,109</u>	<u>176,861</u>
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 60,838	49,633	48,378	1,255	46,936
Administrative Travel	-	7,600	70	7,530	23,712
Telephone	13,000	12,000	2,897	9,103	700
Dues And Memberships	-	500	480	20	4,665
Book Subscriptions	-	600	544	56	-
Training And Education	-	19,408	15,707	3,701	10,164
Professional Services	-	-	-	-	7,500
Trial Case Expense	1,000	-	-	-	-
Uniforms	-	12,081	11,907	174	424
Fuel And Lubricants	-	141	141	-	-
Materials And Supplies	5,000	19,200	16,359	2,841	34,824
Minor Apparatus & Tools	-	7,592	2,300	5,292	500
Fire Arms & Ammunition	2,478	678	-	678	-
Repairs And Maintenance - Equipment	-	2,200	1,284	916	506
Repairs & Maintenance - Vehicle	-	7,459	4,484	2,975	332
Drug Free Campaign	-	25,050	23,680	1,370	31,529
Other Law Enforcement	-	31,750	31,355	395	17,885
Postage & Courier Services	-	20	15	5	500
Total Expenditures	<u>\$ 82,316</u>	<u>195,912</u>	<u>159,601</u>	<u>36,311</u>	<u>180,177</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (116)</u>	<u>(22,412)</u>	<u>63,008</u>	<u>85,420</u>	<u>(3,316)</u>
Other Financing Sources (Uses)					
Transfers Out	\$ -	-	-	-	(5,345)
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,345)</u>
Net change in fund balances	<u>\$ (116)</u>	<u>(22,412)</u>	<u>63,008</u>	<u>85,420</u>	<u>(8,661)</u>
Fund Balances- Beginning			50,453		59,114
Fund Balances- Ending			<u>\$ 113,461</u>		<u>50,453</u>

Webb County, Texas
Webb County Sheriff Forfeiture/Gambling
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Intergovernmental:					
Fines And Forfeiture	\$ -	-	56,542	56,542	40,102
Total Revenues	\$ -	-	56,542	56,542	40,102
EXPENDITURES					
Current:					
Public Safety	\$ -	-	-	-	-
Total Expenditures	\$ -	-	-	-	-
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ -	-	56,542	56,542	40,102
Fund Balances- Beginning			40,102		-
Fund Balances- Ending			\$ 96,644		40,102

Webb County, Texas
Webb County District Attorney Justice Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts				
	Original	Final			
REVENUES					
Intergovernmental:					
Fines And Forfeiture	\$ 150,000	150,000	510,302	360,302	275,531
Interest	-	-	641	641	533
Miscellaneous	-	-	13,939	13,939	39,909
Total Revenues	<u>\$ 150,000</u>	<u>150,000</u>	<u>524,882</u>	<u>374,882</u>	<u>315,973</u>
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 43,752	21,086	16,205	4,881	46,015
Administrative Travel	6,500	21,000	17,394	3,606	34,240
Telephone	12,000	32,500	30,765	1,735	36,365
Dues And Memberships	-	2,025	2,025	-	-
Books And Subscriptions	-	1,450	1,198	252	3,696
Training And Education	-	3,600	2,989	611	13,196
Equipment Rental	30,000	15,891	5,949	9,942	33,882
Professional Services	-	14,441	14,235	206	3,285
Trail Case Expenditures	3,500	1,500	-	1,500	-
Witness Expenditures	3,500	500	(75)	575	772
Uniforms	12,000	7,000	3,024	3,976	1,849
Fuel And Lubricants	5,000	1,500	1,500	-	16,223
Materials And Supplies	12,000	17,000	13,835	3,165	17,695
Minor Apparatus & Tools	-	25,273	24,233	1,040	20,013
Fire Arms And Ammunition	1,500	2,000	1,549	451	1,689
Repairs And Maintenance - Equipment	-	3,000	50	2,950	1,967
Repairs And Maintenance - Vehicles	5,000	22,700	21,503	1,197	20,723
Drug Free Campaign	-	5,616	5,616	-	946
Expense For Other Law Enforcement	-	120,915	82,819	38,096	107,074
Support Assistance	30,000	84,669	84,632	37	130,010
Bullet Proof Vests	-	24,675	24,470	205	-
Principal	59,000	60,288	61,177	(889)	55,690
Interest and other charges	5,800	4,512	2,886	1,626	8,429
Capital Outlay	-	41,500	41,160	340	286,980
Total Expenditures	<u>\$ 229,552</u>	<u>534,641</u>	<u>459,139</u>	<u>75,502</u>	<u>840,739</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(79,552)	(384,641)	65,743	450,384	(524,766)
Other Financing Sources (Uses)					
Transfers Out	\$ (150,000)	(150,000)	(114,894)	(35,106)	(109,894)
Total Other Financing Sources (Uses)	<u>\$ (150,000)</u>	<u>(150,000)</u>	<u>(114,894)</u>	<u>(35,106)</u>	<u>(109,894)</u>
Net change in fund balances	<u>\$ (229,552)</u>	<u>(534,641)</u>	<u>(49,151)</u>	<u>415,278</u>	<u>(634,660)</u>
Fund Balances- Beginning, Restated			<u>1,076,905</u>		<u>1,711,565</u>
Fund Balances- Ending			<u>\$ 1,027,754</u>		<u>1,076,905</u>

Webb County, Texas
Webb County Attorney Justice Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Intergovernmental:					
Fines And Forfeiture	\$ -	-	9,462	9,462	6,689
Interest	-	-	71	71	52
Total Revenues	\$ -	-	9,533	9,533	6,741
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ -	3,700	610	3,090	922
Administrative Travel	5,000	5,000	1,157	3,843	3,965
Training And Education	2,000	3,500	3,161	339	2,007
Uniforms	10,000	7,400	258	7,142	-
Materials & Supplies	5,000	1,500	-	1,500	793
Minor Apparatus & Tools	-	2,300	1,988	312	590
Fire Arms & Ammunition	-	3,200	2,082	1,118	-
Repairs & Maintenance Equipment	2,000	-	-	-	-
Repairs & Maintenance Vehicles	-	4,900	3,988	912	-
Drug Free Campaign	50,000	48,500	13,138	35,362	19,388
Expense For Other Law Enforcement	5,000	5,000	-	5,000	5,000
Support Assistance	15,000	12,700	10,000	2,700	1,490
Total Expenditures	\$ 94,000	97,700	36,382	61,318	34,155
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (94,000)	(97,700)	(26,849)	70,851	(27,414)
Fund Balances- Beginning			143,617		171,031
Fund Balances- Ending			\$ 116,768		143,617

Webb County, Texas
Webb County Constable Precinct 1 Justice Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts				
	Original	Final			
REVENUES					
Intergovernmental:					
Fines And Forfeiture	\$ 5,000	5,000	35,322	30,322	36,011
Interest	10	10	26	16	8
Total Revenues	<u>\$ 5,010</u>	<u>5,010</u>	<u>35,348</u>	<u>30,338</u>	<u>36,019</u>
EXPENDITURES					
Current:					
Public Safety					
Training & Education	\$ 2,000	2,000	-	2,000	732
Uniforms	5,050	5,050	470	4,580	1,544
Fire Arms And Ammunition	3,000	3,000	-	3,000	2,578
Repairs & Maintenance Vehicles	-	-	-	-	1,000
Canine Expenditures	5,035	5,035	2,739	2,296	606
Total Expenditures	<u>\$ 15,085</u>	<u>15,085</u>	<u>3,209</u>	<u>11,876</u>	<u>6,460</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (10,075)</u>	<u>(10,075)</u>	32,139	<u>42,214</u>	29,559
Other Financing Sources (Uses)					
Transfers Out	\$ -	-	-	-	(1,675)
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,675)</u>
Net change in fund balances	<u>\$ (10,075)</u>	<u>(10,075)</u>	32,139	<u>42,214</u>	27,884
Fund Balances- Beginning			34,950		7,066
Fund Balances- Ending			<u>\$ 67,089</u>		<u>34,950</u>

Webb County, Texas
Webb County Constable Precinct 4 Justice Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts				
	Original	Final			
REVENUES					
Intergovernmental:					
Fines And Forfeiture	\$ 3,000	26,000	35,205	9,205	10,699
Interest	5	5	9	4	2
Miscellaneous	5,000	5,000	-	(5,000)	5,000
Total Revenues	<u>\$ 8,005</u>	<u>31,005</u>	<u>35,214</u>	<u>4,209</u>	<u>15,701</u>
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ -	4,254	1,957	2,297	2,427
Materials And Supplies	-	-	-	-	2,170
Repairs And Maintenance - Vehicles	1,000	-	-	-	-
Canine Expenditures	1,000	2,500	1,683	817	1,120
Drug Free Campaign	1,000	16,450	13,651	2,799	1,135
Expense For Other Law Enforcement	-	-	-	-	100
Total Expenditures	<u>\$ 3,000</u>	<u>23,204</u>	<u>17,291</u>	<u>5,913</u>	<u>6,952</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 5,005</u>	<u>7,801</u>	17,923	<u>10,122</u>	8,749
Fund Balances- Beginning			11,942		3,193
Fund Balances- Ending			<u>\$ 29,865</u>		<u>11,942</u>

Webb County, Texas
Webb County Sheriff Justice Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Intergovernmental:					
Fines And Forfeiture	\$ 11,500	57,925	98,177	40,252	55,833
Interest	20	20	55	35	83
Total Revenues	<u>\$ 11,520</u>	<u>57,945</u>	<u>98,232</u>	<u>40,287</u>	<u>55,916</u>
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 9,800	9,800	-	9,800	28,638
Administration Travel	400	400	-	400	6,758
Cell Phones	500	500	-	500	-
Training & Education	1,600	1,600	326	1,274	3,991
Equipment Rental	700	700	-	700	-
Employee Tests	-	3,200	3,109	91	-
Professional Services	7,100	2,050	1,294	756	-
Uniforms	-	-	-	-	980
Materials and Supplies	5,000	5,000	3,570	1,430	10,811
Minor Apparatus & Tools	200	9,050	8,511	539	4,623
Fire Arms & Ammunition	2,000	-	-	-	-
Repairs & Maintenance Vehicles	9,600	3,000	1,784	1,216	-
Canine Expenditures	2,000	2,000	1,000	1,000	-
Drug Free Campaign	4,800	4,800	2,220	2,580	85,039
Expense For Other Law Enforcement					
Office Supplies	1,000	1,000	-	1,000	-
Software	-	-	-	-	1,995
Rents	-	-	-	-	19,800
Building Maintenance	1,700	1,700	715	985	4,580
Support Assistance	-	25,000	24,500	500	25,740
Capital Outlay	500	4,500	-	4,500	66,548
Total Expenditures	<u>\$ 46,900</u>	<u>74,300</u>	<u>47,029</u>	<u>27,271</u>	<u>259,503</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(35,380)	(16,355)	51,203	67,558	(203,587)
Other Financing Sources (Uses)					
Transfers Out	\$ (30,900)	(30,900)	(30,231)	-	(60,829)
Total Other Financing Sources (Uses)	<u>\$ (30,900)</u>	<u>(30,900)</u>	<u>(30,231)</u>	<u>-</u>	<u>(60,829)</u>
Net change in fund balances	<u>\$ (66,280)</u>	<u>(47,255)</u>	<u>20,972</u>	<u>67,558</u>	<u>(264,416)</u>
Fund Balances- Beginning			63,900		328,316
Fund Balances- Ending			<u>\$ 84,872</u>		<u>63,900</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, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts				
	Original	Final			
REVENUES					
Intergovernmental:					
Fines And Forfeiture	\$ 65,000	208,000	590,935	382,935	90,604
Interest	-	-	223	223	15
Total Revenues	\$ 65,000	208,000	591,158	383,158	90,619
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 80,011	79,775	79,773	2	75,771
Administrative Travel	12,000	8,373	5,637	2,736	16,492
Telephone	3,000	-	-	-	-
Dues And Memberships	1,000	7,000	6,512	488	-
Book Subscriptions	1,000	5,028	4,711	317	190
Training And Education	1,500	28,300	22,312	5,988	533
Equipment Rental	1,000	1,000	990	10	-
Professional Services	1,500	38,063	12,212	25,851	-
Trial Case Expense	500	2,000	88	1,912	-
Uniforms	1,000	12,675	11,441	1,234	2,476
Fuel And Lubricants	3,500	997	997	-	-
Materials And Supplies	5,000	10,200	10,000	200	1,894
Minor Apparatus & Tools	-	1,500	929	571	1,286
Fire Arms & Ammunition	1,000	-	-	-	-
Repairs & Maintenance - Vehicle	3,500	600	586	14	1,626
Repairs And Maintenance - Equipment	-	500	-	500	-
Drug Free Campaign	-	2,500	2,499	1	4,900
Other Law Enforcement	-	3,500	1,050	2,450	127
Postage & Courier Services	500	300	222	78	-
Support Assistance	-	5,000	5,000	-	-
Total Expenditures	\$ 116,011	207,311	164,959	42,352	105,295
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (51,011)	689	426,199	425,510	(14,676)
Fund Balances- Beginning			49,211		63,887
Fund Balances- Ending			\$ 475,410		49,211

Webb County, Texas
Webb County Attorney State Forfeiture
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Interest	\$ -	-	6	6	4
Total Revenues	<u>\$ -</u>	<u>-</u>	<u>6</u>	<u>6</u>	<u>4</u>
EXPENDITURES					
Current:					
Public Safety					
Administrative Travel	\$ 1,000	1,000	-	1,000	-
Drug Free Campaign	3,000	3,000	-	3,000	1,500
Total Expenditures	<u>\$ 4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>1,500</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (4,000)</u>	<u>(4,000)</u>	6	<u>4,006</u>	(1,496)
Fund Balances- Beginning			10,914		12,410
Fund Balances- Ending			<u>\$ 10,920</u>		<u>10,914</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, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts				
	Original	Final			
REVENUES					
Intergovernmental:					
Fines And Forfeiture	\$ 25,000	25,000	-	(25,000)	-
Total Revenues	\$ 25,000	25,000	-	(25,000)	-
EXPENDITURES					
Current:					
Public Safety					
Canine Expenditures	\$ 200	200	-	200	-
Total Expenditures	\$ 200	200	-	200	-
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 24,800	24,800	-	(24,800)	-
Fund Balances- Beginning			218		218
Fund Balances- Ending			\$ 218		218

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, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts				
	Original	Final			
REVENUES					
Intergovernmental:					
Fines And Forfeiture	\$ 3,600	727,458	693,986	(33,472)	18,512
Interest	10	10	230	220	28
Total Revenues	\$ 3,610	727,468	694,216	(33,252)	18,540
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 17,952	98,099	81,342	16,757	75,321
Administrative Travel	-	23,500	19,059	4,441	-
Telephone	-	27,600	24,913	2,687	-
Dues And Memberships	900	14,400	13,975	425	-
Books And Subscriptions	-	1,000	-	1,000	-
Training And Education	-	7,500	7,233	267	-
Equipment Rental	400	-	-	-	-
Professional Services	-	27,500	27,500	-	-
Uniforms	400	4,900	2,750	2,150	-
Materials And Supplies	3,400	14,900	14,273	627	5,084
Minor Apparatus & Tools	600	36,652	36,652	-	582
Fire Arms & Ammunition	1,100	10,100	-	10,100	-
Repairs And Maintenance - Equipment	-	-	-	-	1,992
Canine Purchase	900	1,900	1,643	257	-
Drug Free Campaign	-	50,936	47,864	3,072	1,138
Expense For Other Law Enforcement	-	119,700	32,922	86,778	2,500
Office Supplies	-	1,000	421	579	-
Software	-	9,000	5,193	3,807	-
Rents	-	1,700	850	850	-
Repairs And Maintenance - Buildings	-	7,500	5,571	1,929	-
Investigation Expenditure	1,000	16,000	2,094	13,906	-
Support Assistance	8,800	21,300	14,613	6,687	4,300
Awareness	-	60,000	52,375	7,625	-
Bullet Proof Vests	400	-	-	-	15
Capital Outlay	5,600	93,720	70,901	22,819	-
Total Expenditures	\$ 41,452	648,907	462,144	186,763	90,932
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(37,842)	78,561	232,072	153,511	(72,392)
Other Financing Sources (Uses)					
Transfers Out	\$ -	(81,394)	(50,293)	(31,101)	-
Total Other Financing Sources (Uses)	\$ -	(81,394)	(50,293)	(31,101)	-
Net change in fund balances	\$ (37,842)	(2,833)	181,779	122,410	(72,392)
Fund Balances- Beginning			40,952		113,344
Fund Balances- Ending			\$ 222,731		40,952

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, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015			Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/14
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Intergovernmental:					
Fines And Forfeiture	\$ 100	100	-	(100)	-
Total Revenues	<u>\$ 100</u>	<u>100</u>	<u>-</u>	<u>(100)</u>	<u>-</u>
EXPENDITURES					
Current:					
Public Safety					
Training and Education	\$ 100	100	-	100	-
Minor Apparatus & Tools	100	100	-	100	-
Building Maintenance	100	100	-	100	-
Bullet Proof Vests	100	100	-	100	-
Total Expenditures	<u>\$ 400</u>	<u>400</u>	<u>-</u>	<u>400</u>	<u>-</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (300)</u>	<u>(300)</u>	<u>-</u>	<u>300</u>	<u>-</u>
Fund Balances- Beginning			606		606
Fund Balances- Ending			<u>\$ 606</u>		<u>606</u>

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, 2015 with Comparative Figures
for Year Ended September 30, 2014

	2015				Total Prior Year As of 9/30/14
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	
	Original	Final			
REVENUES					
Miscellaneous	\$ -	-	-	-	-
Total Revenues	\$ -	-	-	-	-
EXPENDITURES					
Current:					
Public Safety					
Materials and Supplies	\$ 849	849	-	849	-
Total Expenditures	\$ 849	849	-	849	-
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (849)	(849)	-	849	-
Fund Balances- Beginning			849		849
Fund Balances- Ending			\$ 849		849



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GOVERNMENTAL FUNDS
Capital Projects Funds

WEBB COUNTY FUNDS

NON MAJOR FUNDS

CERTIFICATES OF OBLIGATION, SERIES 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 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).

GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds – Continued

WEBB COUNTY FUNDS – continued

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.

PERMANENT IMPROVEMENT FUND

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

GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds – Continued

WEBB COUNTY FUNDS – continued

BUILDING MAINTENANCE AND CONSTRUCTION FUND 2007 / 2008

Commissioners Court planned and approved a one time transfer from the General Fund to a Capital Project fund for the purpose of funding County projects: Mold Remediation County Courthouse, Juvenile Youth Village, Texas Parks & Wildlife Building, Tax Assessor Office renovation, El Cenizo Water Tank Removal and Capital Outlay.

LIBRARY CONSTRUCTION FUND

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

LA PRESA COLONIA FACILITY PLAN

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

WHITETAIL WIND ENERGY TAX ABATEMENT

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

OTHER RESTRICTED CAPITAL FUNDS

Texas A&M Forest Service

FIREFIGHTING INFRASTRUCTURE PROGRAM

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

FEDERAL GRANTS

TDA-FIRE STATION AND EQUIPMENT CONTRACT #7214461

Revenues are from the Texas Department of Agriculture. Funds will be used to acquire two (2) fire suppression brush trucks and all associated appurtenances.

GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds – 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.

LOOP 20 STIMULUS EXTENSION PROJECT

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

STATE GRANTS

Texas Department of Transportation

SAN CARLOS #1 & #2 BORDER COLONIA ACCESS PROGRAM

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

COUNTY TRANSPORTATION INFRASTRUCTURE GRANT PROGRAM (CTIF)

Revenues are provided by Texas Department of Transportation. Funds shall provide for remove and reconstruct exiting bridges, drainages, and rural roadway.

Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2015

	<u>Certificates of Obligation, Series 2002</u>	<u>Certificates of Obligation, Series 2003</u>	<u>Certificates of Obligation, Series 2006</u>	<u>Certificates of Obligation, Series 2008 A</u>
ASSETS				
Cash and investments	\$ 38	\$ 160,375	\$ 805,195	\$ 73,943
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	3	-
Total assets	<u>38</u>	<u>160,375</u>	<u>805,198</u>	<u>73,943</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>38</u>	<u>160,375</u>	<u>805,198</u>	<u>73,943</u>
LIABILITIES				
Accounts payable	-	23,273	-	-
Due to other funds	38	-	-	-
Deferred revenue	-	-	-	-
Other payables	-	-	-	23,227
Total liabilities	<u>38</u>	<u>23,273</u>	<u>-</u>	<u>23,227</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>38</u>	<u>23,273</u>	<u>-</u>	<u>23,227</u>
Fund balances:				
Nonspendable:				
Restricted:				
General government	-	9,924	3,609	-
Justice system	-	-	-	50,716
Health and human services	-	-	492,047	-
Infrastructure & environmental services	-	5,497	235,900	-
Community and economic development	-	100,681	73,528	-
Public safety	-	-	114	-
Other purposes	-	21,000	-	-
Committed:				
General government	-	-	-	-
Community and economic development	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>-</u>	<u>137,102</u>	<u>805,198</u>	<u>50,716</u>
Total liabilities and fund balances	<u>\$ 38</u>	<u>\$ 160,375</u>	<u>\$ 805,198</u>	<u>\$ 73,943</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2015

	<u>Certificates of Obligation, Series</u> 2010	<u>Capital Outlay Fund</u>	<u>Permanent Improvement Fund</u>	<u>Building Maintenance and Construction</u> 2007/2008
ASSETS				
Cash and investments	\$ 579,783	\$ -	\$ -	\$ 267,322
Due from other funds	-	793,756	1,035,368	-
Receivable from other governments	-	-	-	-
Other receivables, net	-	-	-	-
Total assets	<u>579,783</u>	<u>793,756</u>	<u>1,035,368</u>	<u>267,322</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>579,783</u>	<u>793,756</u>	<u>1,035,368</u>	<u>267,322</u>
LIABILITIES				
Accounts payable	5,907	35,413	12,193	-
Due to other funds	-	52,315	-	6,000
Deferred revenue	-	-	-	-
Other payables	14,578	-	-	-
Total liabilities	<u>20,485</u>	<u>87,728</u>	<u>12,193</u>	<u>6,000</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>20,485</u>	<u>87,728</u>	<u>12,193</u>	<u>6,000</u>
Fund balances:				
Nonspendable:				
Restricted:				
General government	31,816	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	1,097	-	-	-
Community and economic development	315,344	-	-	-
Public safety	196,775	-	-	-
Other purposes	14,266	-	-	-
Committed:				
General government	-	706,028	1,009,206	259,603
Community and economic development	-	-	-	-
Other purposes	-	-	13,969	1,719
Assigned:				
Unassigned:				
Total fund balances	<u>559,298</u>	<u>706,028</u>	<u>1,023,175</u>	<u>261,322</u>
Total liabilities and fund balances	<u>\$ 579,783</u>	<u>\$ 793,756</u>	<u>\$ 1,035,368</u>	<u>\$ 267,322</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2015

	<u>Library</u> <u>Construction Fund</u>	<u>La Presa Colonia</u> <u>Facility Plan</u>	<u>Whitetail Wind</u> <u>Energy</u>	<u>Firefighting</u> <u>Infrastructure Program</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Due from other funds	165,800	16,405	665,202	-
Receivable from other governments	-	-	-	424,139
Other receivables, net	-	-	-	-
Total assets	<u>165,800</u>	<u>16,405</u>	<u>665,202</u>	<u>424,139</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>165,800</u>	<u>16,405</u>	<u>665,202</u>	<u>424,139</u>
LIABILITIES				
Accounts payable	-	-	300,000	130,239
Due to other funds	-	-	-	293,428
Deferred revenue	-	-	-	472
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>424,139</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>424,139</u>
Fund balances:				
Nonspendable:				
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	16,405	365,202	-
Community and economic development	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
General government	-	-	-	-
Community and economic development	165,800	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:				
Total fund balances	<u>165,800</u>	<u>16,405</u>	<u>365,202</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 165,800</u>	<u>\$ 16,405</u>	<u>\$ 665,202</u>	<u>\$ 424,139</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2015**

	<u>TDA7214461 Fire Equipment</u>	<u>FEMA-1931 DRPA</u>	<u>Loop 20 Stimulus Initiative</u>	<u>Loop 20 Stimulus Extention Project</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	-	-
Receivable from other governments	5,069	32,345	12,718	629,501
Other receivables, net	-	-	-	-
Total assets	<u>5,069</u>	<u>32,345</u>	<u>12,718</u>	<u>629,501</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>5,069</u>	<u>32,345</u>	<u>12,718</u>	<u>629,501</u>
LIABILITIES				
Accounts payable	-	-	12,718	-
Due to other funds	5,069	134,492	-	629,501
Deferred revenue	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>5,069</u>	<u>134,492</u>	<u>12,718</u>	<u>629,501</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred tax revenues	-	-	-	-
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>5,069</u>	<u>134,492</u>	<u>12,718</u>	<u>629,501</u>
Fund balances:				
Nonspendable:				
Restricted:				
General government	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure & environmental services	-	-	-	-
Community and economic development	-	-	-	-
Public safety	-	-	-	-
Other purposes	-	-	-	-
Committed:				
General government	-	-	-	-
Community and economic development	-	-	-	-
Other purposes	-	-	-	-
Assigned:				
Unassigned:	-	(102,147)	-	-
Total fund balances	<u>-</u>	<u>(102,147)</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 5,069</u>	<u>\$ 32,345</u>	<u>\$ 12,718</u>	<u>\$ 629,501</u>

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2015**

	<u>BCAP San Carlos I & II</u>	<u>County Transportation Infrastructure Fund</u>	<u>Total-Nonmajor Capital Projects Funds</u>
ASSETS			
Cash and investments	\$ -	\$ -	\$ 1,886,656
Due from other funds			2,676,531
Receivable from other governments	399,786	301,561	1,805,119
Other receivables, net	-	-	3
Total assets	<u>399,786</u>	<u>301,561</u>	<u>6,368,309</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total deferred outflows of resources	-	-	-
Total assets and deferred outflows of resources	<u>399,786</u>	<u>301,561</u>	<u>6,368,309</u>
LIABILITIES			
Accounts payable	-	-	519,743
Due to other funds	399,786	301,561	1,822,190
Deferred revenue	-	-	472
Other payables	-	-	37,805
Total liabilities	<u>399,786</u>	<u>301,561</u>	<u>2,380,210</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred tax revenues	-	-	-
Unavailable revenues	-	-	-
Total deferred inflows of resources	-	-	-
Total liabilities and deferred inflows of resources	<u>399,786</u>	<u>301,561</u>	<u>2,380,210</u>
Fund balances:			
Nonspendable:			
Restricted:			
General government	-	-	45,349
Justice system	-	-	50,716
Health and human services	-	-	492,047
Infrastructure & environmental services	-	-	624,101
Community and economic development	-	-	489,553
Public safety	-	-	196,889
Other purposes	-	-	35,266
Committed:			
General government	-	-	1,974,838
Community and economic development	-	-	165,800
Other purposes	-	-	15,687
Assigned:			
Unassigned:			
Total fund balances	<u>-</u>	<u>-</u>	<u>(102,147)</u>
Total liabilities and fund balances	<u>\$ 399,786</u>	<u>\$ 301,561</u>	<u>\$ 6,368,309</u>

Concluded

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2015

	<u>Certificates of Obligation, Series 2002</u>	<u>Certificates of Obligation, Series 2003</u>	<u>Certificates of Obligation, Series 2006</u>	<u>Certificates of Obligation, Series 2008 A</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	2	448	1,652	156
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>2</u>	<u>448</u>	<u>1,652</u>	<u>156</u>
EXPENDITURES				
Current:				
General government	22,000	56,592	73,357	-
Public safety	-	-	-	-
Infrastructure and environmental services	-	3,600	-	-
Capital outlay	-	94,130	12,150	14,730
Total Expenditures	<u>22,000</u>	<u>154,322</u>	<u>85,507</u>	<u>14,730</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(21,998)</u>	<u>(153,874)</u>	<u>(83,855)</u>	<u>(14,574)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	79,700	73,357	-
Transfers out	(38)	(79,700)	(73,357)	-
Total other financing sources and (uses)	<u>(38)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(22,036)</u>	<u>(153,874)</u>	<u>(83,855)</u>	<u>(14,574)</u>
Fund balances - beginning, restated	<u>22,036</u>	<u>290,976</u>	<u>889,053</u>	<u>65,290</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 137,102</u>	<u>\$ 805,198</u>	<u>\$ 50,716</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2015

	<u>Certificates of</u> <u>Obligation, Series</u> <u>2010</u>	<u>Capital Outlay Fund</u>	<u>Permanent</u> <u>Improvement Fund</u>	<u>Building</u> <u>Maintenance and</u> <u>Construction</u> <u>2007/2008</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	1,248	-	-	142
Miscellaneous	57,868	-	-	-
Grant matching	-	-	-	-
Total revenues	59,116	-	-	142
EXPENDITURES				
Current:				
General government	-	140,712	70,200	12,883
Public safety	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Capital outlay	57,680	402,928	205,271	-
Total Expenditures	57,680	543,640	275,471	12,883
Excess (deficiency) of revenues over (under) expenditures	1,436	(543,640)	(275,471)	(12,741)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	680,454	1,104,500	-
Transfers out	-	(34,690)	(992,962)	(6,000)
Total other financing sources and (uses)	-	645,764	111,538	(6,000)
Net change in fund balances	1,436	102,124	(163,933)	(18,741)
Fund balances - beginning, restated	557,862	603,904	1,187,108	280,063
Fund balances - ending	\$ 559,298	\$ 706,028	\$ 1,023,175	\$ 261,322

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2015

	<u>Library</u> <u>Construction Fund</u>	<u>La Presa Colonia</u> <u>Facility Plan</u>	<u>Whitetail Wind</u> <u>Energy</u>	<u>Firefighting</u> <u>Infrastructure Program</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ 664,088
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>664,088</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	212,144
Infrastructure and environmental services	-	3,600	-	-
Capital outlay	-	-	328,008	451,944
Total Expenditures	<u>-</u>	<u>3,600</u>	<u>328,008</u>	<u>664,088</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(3,600)</u>	<u>(328,008)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>(3,600)</u>	<u>(328,008)</u>	<u>-</u>
Fund balances - beginning, restated	<u>165,800</u>	<u>20,005</u>	<u>693,210</u>	<u>-</u>
Fund balances - ending	<u>\$ 165,800</u>	<u>\$ 16,405</u>	<u>\$ 365,202</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, 2015

	<u>TDA7214461 Fire Equipment</u>	<u>FEMA-1931 DRPA</u>	<u>Loop 20 Stimulus Initiative</u>	<u>Loop 20 Stimulus Extention Project</u>
REVENUES				
Intergovernmental	\$ 17,805	\$ -	\$ 40,688	\$ 1,233,574
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>17,805</u>	<u>-</u>	<u>40,688</u>	<u>1,233,574</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	17,805	-	-	-
Infrastructure and environmental services	-	-	-	-
Capital outlay	-	-	12,718	1,215,899
Total Expenditures	<u>17,805</u>	<u>-</u>	<u>12,718</u>	<u>1,215,899</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>27,970</u>	<u>17,675</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>27,970</u>	<u>17,675</u>
Fund balances - beginning, restated	<u>-</u>	<u>(102,147)</u>	<u>(27,970)</u>	<u>(17,675)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ (102,147)</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, 2015

	<u>BCAP San Carlos I & II</u>	<u>County Transportation Infrastructure Fund</u>	<u>Total-Nonmajor Capital Projects Funds</u>
REVENUES			
Intergovernmental	\$ -	\$ 351,961	\$ 2,308,116
Investment earnings	-	-	3,648
Miscellaneous	-	-	57,868
Grant matching	-	39,107	39,107
Total revenues	-	391,068	2,408,739
EXPENDITURES			
Current:			
General government	-	-	375,744
Public safety	-	-	229,949
Infrastructure and environmental services	-	-	7,200
Capital outlay	-	391,068	3,186,526
Total Expenditures	-	391,068	3,799,419
Excess (deficiency) of revenues over (under) expenditures	-	-	(1,390,680)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	1,938,011
Transfers out	-	-	(1,186,747)
Total other financing sources and (uses)	-	-	751,264
 Net change in fund balances	 -	 -	 (639,416)
Fund balances - beginning, restated	-	-	4,627,515
Fund balances - ending	\$ -	\$ -	\$ 3,988,099

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, 2015 with Comparative Figures
For the Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/14
	Original	Final			
REVENUES					
Property Taxes	\$ 7,436,585	7,436,585	7,264,910	(171,675)	6,991,248
Refunds	448,056	448,056	-	(448,056)	7,674
Investment Earnings	7,500	7,500	6,448	(1,052)	7,328
Total Revenues	\$ 7,892,141	7,892,141	7,271,358	(620,783)	7,006,250
EXPENDITURES					
Current:					
Debt Service					
Certificates Of Obligation	\$ 5,241,000	5,481,000	5,170,745	310,255	4,914,538
Notes On Equipment	366,819	353,356	343,602	9,754	272,374
Interest And Fiscal Charges	2,790,859	2,564,322	2,421,726	142,596	2,792,216
Bond Issuance Costs	-	163,021	138,592	24,429	-
Total Expenditures	\$ 8,398,678	8,561,699	8,074,665	487,034	7,979,128
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (506,537)	(669,558)	(803,307)	(133,749)	(972,878)
Other Financing Sources (Uses):					
Long-Term Debt Issued	\$ -	8,376,181	8,376,181	-	-
Premium On Bonds Issued	-	887,143	887,143	-	-
Payments To Refunded Bond Escrow Agent	-	(9,100,302)	(9,100,302)	-	-
Transfers In	526,184	526,184	526,222	38	378,336
Total Other Financing Sources (Uses)	\$ 526,184	689,206	689,244	38	378,336
Net change in fund balances	\$ 19,647	19,648	(114,063)	(133,711)	(594,542)
Fund Balances- Beginning Restated			1,449,531		2,044,073
Fund Balances- Ending			\$ 1,335,468		1,449,531

INTERNAL SERVICE FUNDS

WEBB COUNTY EMPLOYEES' HEALTH BENEFITS

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

WORKER'S COMPENSATION RESERVE FUND

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

EMPLOYEES RETIREE OPEB FUND

The County established in January 2003 an Employees Retiree OPEB Fund (Other Post Employment Benefits) for retiree's health insurance. With the inception of GASB No. 45 the County has implemented the accounting and reporting requirements since 2007 with actuarial study conducted every two years.

Webb County, Texas
Combining Statement of Net Position
Internal Service Funds
September 30, 2015

	<u>Employees Health</u> <u>Benefits</u>	<u>Workers</u> <u>Compensation</u> <u>Reserve</u>	<u>Employees Retiree</u> <u>OPEB Fund</u>	<u>Total</u>
ASSETS				
Current assets:				
Cash and investments	\$ 297,172	\$ 4,960,474	\$ 214,546	\$ 5,472,192
Due from other funds	2,266,278	-	1,350,463	3,616,741
Other receivables	116,353	-	-	116,353
Total current assets	<u>2,679,803</u>	<u>4,960,474</u>	<u>1,565,009</u>	<u>9,205,286</u>
Non-current assets:				
Capital Assets:				
Equipment and Furniture	60,128	23,940	-	84,068
Less Accumulated depreciation	(60,128)	(23,940)	-	(84,068)
Total non-current assets	-	-	-	-
Total assets	<u>2,679,803</u>	<u>4,960,474</u>	<u>1,565,009</u>	<u>9,205,286</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>2,679,803</u>	<u>4,960,474</u>	<u>1,565,009</u>	<u>9,205,286</u>
LIABILITIES				
Current Liabilities:				
Claims payable	1,783,205	293,611	38,342	2,115,158
Due to other funds	377,933	2,009,692	39,663	2,427,288
Claims and judgments	518,665	1,326,006	-	1,844,671
Total current liabilities	<u>2,679,803</u>	<u>3,629,309</u>	<u>78,005</u>	<u>6,387,117</u>
Non-current liabilities:				
Claims and judgments	-	1,331,165	-	1,331,165
OPEB liability	-	-	1,487,004	1,487,004
Total non-current liabilities	-	<u>1,331,165</u>	<u>1,487,004</u>	<u>2,818,169</u>
Total liabilities	<u>2,679,803</u>	<u>4,960,474</u>	<u>1,565,009</u>	<u>9,205,286</u>
DEFERRED INFLOWS OF RESOURCES				
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	<u>2,679,803</u>	<u>4,960,474</u>	<u>1,565,009</u>	<u>9,205,286</u>
NET POSITION				
Unrestricted	-	-	-	-
Total net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Webb County, Texas
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended September 30, 2015

	<u>Employees Health</u> <u>Benefits</u>	<u>Workers</u> <u>Compensation</u> <u>Reserve</u>	<u>Employees Retiree</u> <u>OPEB Fund</u>	<u>Total</u>
REVENUES				
Charges for services and plan members contributions	\$ 12,163,141	\$ 2,973,932	\$ 224,433	\$ 15,361,506
Total operating revenues	<u>12,163,141</u>	<u>2,973,932</u>	<u>224,433</u>	<u>15,361,506</u>
OPERATING EXPENSES				
Contractual services	21,990	10,995	15,200	48,185
Other supplies and expenses	-	6,889	-	6,889
Insurance claims and expenses	15,391,445	3,003,626	775,261	19,170,332
OPEB costs	-	-	257,287	257,287
Total operating expenses	<u>15,413,435</u>	<u>3,021,510</u>	<u>1,047,748</u>	<u>19,482,693</u>
Operating income (loss)	<u>(3,250,294)</u>	<u>(47,578)</u>	<u>(823,315)</u>	<u>(4,121,187)</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest and investment revenue	12,061	8,541	1,165	21,767
Miscellaneous revenue	227,290	-	-	227,290
Total non-operating revenue	<u>239,351</u>	<u>8,541</u>	<u>1,165</u>	<u>249,057</u>
(expenses)	239,351	8,541	1,165	249,057
Income (loss) before contributions and transfers	<u>(3,010,943)</u>	<u>(39,037)</u>	<u>(822,150)</u>	<u>(3,872,130)</u>
Transfers in	2,226,615	-	1,291,263	3,517,878
Transfers out	-	(1,988,684)	-	(1,988,684)
Change in net position	<u>(784,328)</u>	<u>(2,027,721)</u>	<u>469,113</u>	<u>(2,342,936)</u>
Total net position - beginning	784,328	2,027,721	(469,113)	2,342,936
Total net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Webb County, Texas
Internal Service Funds
Combining Statement of Cash Flows
Year Ended September 30, 2015

	<u>Webb County Employees Health Benefits</u>	<u>Webb County Worker's Compensation Reserve Fund</u>	<u>Employees Retiree OPEB Fund</u>	<u>Total 2015</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Premiums from participants	\$ 12,163,141	2,973,932	224,433	15,361,506
Payments to vendors, suppliers	(21,990)	(10,995)	(15,200)	(48,185)
Payments to insurance administrators	(1,416,551)	(129,366)	(134,388)	(1,680,305)
Claims paid	<u>(14,868,903)</u>	<u>620,922</u>	<u>(2,085,921)</u>	<u>(16,333,902)</u>
Net cash provided (used) by operating activities	<u>(4,144,303)</u>	<u>3,454,493</u>	<u>(2,011,076)</u>	<u>(2,700,886)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers in	2,226,615	-	1,291,263	3,517,878
Transfers out	-	(1,988,684)	-	(1,988,684)
Insurance proceeds stop loss reimbursement	<u>227,290</u>	<u>-</u>	<u>-</u>	<u>227,290</u>
Net cash provided (used) by non capital financing activities	<u>2,453,905</u>	<u>(1,988,684)</u>	<u>1,291,263</u>	<u>1,756,484</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	<u>12,061</u>	<u>8,541</u>	<u>1,165</u>	<u>21,767</u>
Net cash provided (used) by investing activities	<u>12,061</u>	<u>8,541</u>	<u>1,165</u>	<u>21,767</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>(1,678,337)</u>	<u>1,474,350</u>	<u>(718,648)</u>	<u>(922,635)</u>
Cash and pooled investments, beginning of year	<u>1,975,509</u>	<u>3,486,124</u>	<u>933,194</u>	<u>6,394,827</u>
Cash and pooled investments, end of year	\$ <u>297,172</u>	\$ <u>4,960,474</u>	\$ <u>214,546</u>	\$ <u>5,472,192</u>
Reconciliation of operating income to net cash provided (used) by operations:				
Operating income	\$ (3,250,294)	(47,578)	(823,315)	(4,121,187)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
(Increase) Decrease in Due from Other Funds	(2,247,744)	-	(1,350,463)	(3,598,207)
(Increase) Decrease in Accounts Receivable	(116,353)	-	-	(116,353)
Increase (Decrease) in Claims Payable	-	139,124	(115,714)	23,410
Increase (Decrease) in Accrued Liabilities	1,010,877	-	-	1,010,877
Increase (Decrease) in Due to Other Funds	377,933	1,946,757	21,129	2,345,819
Increase (Decrease) in Short-Term Risk Liability	81,278	740,644	-	821,922
Increase (Decrease) in Long-Term Risk Liability	-	675,546	-	675,546
Increase (Decrease) in Long Term OPEB Liability	-	-	257,287	257,287
Total adjustments	<u>(894,009)</u>	<u>3,502,071</u>	<u>(1,187,761)</u>	<u>1,420,301</u>
Net cash provided (used) by operating activities	\$ <u>(4,144,303)</u>	\$ <u>3,454,493</u>	\$ <u>(2,011,076)</u>	\$ <u>(2,700,886)</u>

NON-MAJOR GOVERNMENTAL FUNDS
Fiduciary Funds

PRIVATE PURPOSE TRUST FUND

The Permanent School Private Purpose Trust Fund accounts for the monies held for the benefit of various independent school districts in the County. The principal is held intact with all interest and other revenues transferred to the Available School Fund for distribution to the respective school districts in Webb County.

PRIVATE PURPOSE TRUST FUND

The Available School Private Purpose Trust Fund accounts for revenues earned by the Permanent School private-purpose trust fund. Revenues are distributed annually to independent school districts in the County.

AGENCY FUNDS

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

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

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

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

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

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

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

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

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

Webb County, Texas
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2015

Private Purpose Trust Funds

	<u>Permanent School</u>		<u>Available School</u>		<u>Total</u>
	<u>Fund</u>				
ASSETS					
Cash and investments	\$ 2,764,355	\$	11	\$	2,764,366
Total assets	<u>2,764,355</u>		<u>11</u>		<u>2,764,366</u>
DEFERRED OUTFLOWS OF RESOURCES	-		-		-
Total assets and deferred outflows of resources	<u>2,764,355</u>		<u>11</u>		<u>2,764,366</u>
LIABILITIES					
Accounts payable	2,501,045		11		2,501,056
Refunds payable and others	51,897		-		51,897
Total liabilities	<u>2,552,942</u>		<u>11</u>		<u>2,552,953</u>
DEFERRED INFLOWS OF RESOURCES	-		-		-
Total liabilities and deferred inflows of resources	<u>2,552,942</u>		<u>11</u>		<u>2,552,953</u>
NET POSITION					
Held in trust for benefits and other purposes	<u>\$ 211,413</u>	\$	<u>-</u>	\$	<u>211,413</u>

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2015

	<u>District Clerk Agency</u>	<u>County Clerk Agency</u>	<u>District Attorney Hot Check</u>	<u>District Attorney Pooled Seizures</u>	<u>Sheriff Inmate Trust</u>
ASSETS					
Cash and investments	\$ 12,391,710	\$ 1,121,798	\$ 49,953	\$ 1,209,419	\$ 253,948
Other receivables	594	-	7,134	-	27,144
Total assets	<u>12,392,304</u>	<u>1,121,798</u>	<u>57,087</u>	<u>1,209,419</u>	<u>281,092</u>
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-	-
Total assets and deferred outflows of resources	<u>12,392,304</u>	<u>1,121,798</u>	<u>57,087</u>	<u>1,209,419</u>	<u>281,092</u>
LIABILITIES					
Accounts payable	-	-	2,397	-	-
Due to other governments	-	-	-	-	-
Refunds payable and others	12,392,304	1,121,798	54,690	1,209,419	281,092
Total liabilities	<u>12,392,304</u>	<u>1,121,798</u>	<u>57,087</u>	<u>1,209,419</u>	<u>281,092</u>
DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-
Total liabilities and deferred inflows of resources	<u>12,392,304</u>	<u>1,121,798</u>	<u>57,087</u>	<u>1,209,419</u>	<u>281,092</u>

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2015

	<u>Cash Bonds Agency</u>	<u>Tax Assessor Collector Agency</u>	<u>Community Corrections</u>	<u>Webb County - City of Laredo RMA</u>
ASSETS				
Cash and investments	\$ 404,133	\$ 5,565,829	\$ 1,138,382	\$ -
Other receivables	536,999	-	11,813	3,219,977
Total assets	<u>941,132</u>	<u>5,565,829</u>	<u>1,150,195</u>	<u>3,219,977</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total assets and deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>941,132</u>	<u>5,565,829</u>	<u>1,150,195</u>	<u>3,219,977</u>
LIABILITIES				
Accounts payable	-	155,103	18,621	-
Due to other governments	-	5,410,726	662,872	3,219,977
Refunds payable and others	941,132	-	468,702	-
Total liabilities	<u>941,132</u>	<u>5,565,829</u>	<u>1,150,195</u>	<u>3,219,977</u>
DEFERRED INFLOWS OF RESOURCES				
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>941,132</u>	<u>5,565,829</u>	<u>1,150,195</u>	<u>3,219,977</u>

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2015

	<u>Unclaimed Money</u>	
	<u>Fund</u>	<u>Agency Funds</u>
ASSETS		
Cash and investments	\$ -	\$ 22,135,172
Other receivables	63,830	3,867,491
Total assets	<u>63,830</u>	<u>26,002,663</u>
DEFERRED OUTFLOWS OF RESOURCES		
Total assets and deferred outflows of resources	<u>-</u>	<u>-</u>
	<u>63,830</u>	<u>26,002,663</u>
LIABILITIES		
Accounts payable	-	176,121
Due to other governments	-	9,293,575
Refunds payable and others	63,830	16,532,967
Total liabilities	<u>63,830</u>	<u>26,002,663</u>
DEFERRED INFLOWS OF RESOURCES		
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>
	<u>63,830</u>	<u>26,002,663</u>

**Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2015**

	Balance October 1, 2014	Additions	Deductions	Balance September 30, 2015
District Clerk Fund				
ASSETS				
Cash and investments	\$ 8,164,850	11,136,356	6,909,496	12,391,710
Other receivables	594	-	-	594
Total Assets	<u>\$ 8,165,444</u>	<u>11,136,356</u>	<u>6,909,496</u>	<u>12,392,304</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Assets and Deferred Outflows of Resources	<u>\$ 8,165,444</u>	<u>11,136,356</u>	<u>6,909,496</u>	<u>12,392,304</u>
LIABILITIES				
Refunds payable and others	\$ 8,165,444	11,136,356	6,909,496	12,392,304
Total Liabilities	<u>\$ 8,165,444</u>	<u>11,136,356</u>	<u>6,909,496</u>	<u>12,392,304</u>
DEFERRED INFLOWS OF RESOURCES				
Total Liabilities and Deferred Inflows of Resources	<u>\$ 8,165,444</u>	<u>11,136,356</u>	<u>6,909,496</u>	<u>12,392,304</u>
County Clerk Fund				
ASSETS				
Cash and investments	\$ 1,200,548	161,574	240,324	1,121,798
Total Assets	<u>\$ 1,200,548</u>	<u>161,574</u>	<u>240,324</u>	<u>1,121,798</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Assets and Deferred Outflows of Resources	<u>\$ 1,200,548</u>	<u>161,574</u>	<u>240,324</u>	<u>1,121,798</u>
LIABILITIES				
Refunds payable and others	\$ 1,200,548	161,574	240,324	1,121,798
Total Liabilities	<u>\$ 1,200,548</u>	<u>161,574</u>	<u>240,324</u>	<u>1,121,798</u>
DEFERRED INFLOWS OF RESOURCES				
Total Liabilities and Deferred Inflows of Resources	<u>\$ 1,200,548</u>	<u>161,574</u>	<u>240,324</u>	<u>1,121,798</u>
D.A. Hot Check Processing				
ASSETS				
Cash and investments	\$ 50,878	153,999	154,924	49,953
Other receivables	5,143	1,991	-	7,134
Total Assets	<u>\$ 56,021</u>	<u>155,990</u>	<u>154,924</u>	<u>57,087</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Assets and Deferred Outflows of Resources	<u>\$ 56,021</u>	<u>155,990</u>	<u>154,924</u>	<u>57,087</u>
LIABILITIES				
Accounts payable	\$ 2,397	-	-	2,397
Refunds payable and others	53,624	155,989	154,923	54,690
Total Liabilities	<u>\$ 56,021</u>	<u>155,989</u>	<u>154,923</u>	<u>57,087</u>
DEFERRED INFLOWS OF RESOURCES				
Total Liabilities and Deferred Inflows of Resources	<u>\$ 56,021</u>	<u>155,989</u>	<u>154,923</u>	<u>57,087</u>
D.A. Pool Forfeiture Fund				
ASSETS				
Cash and investments	\$ 2,680,158	635,017	2,105,756	1,209,419
Total Assets	<u>\$ 2,680,158</u>	<u>635,017</u>	<u>2,105,756</u>	<u>1,209,419</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Assets and Deferred Outflows of Resources	<u>\$ 2,680,158</u>	<u>635,017</u>	<u>2,105,756</u>	<u>1,209,419</u>
LIABILITIES				
Refunds payable and others	\$ 2,680,158	635,017	2,105,756	1,209,419
Total Liabilities	<u>\$ 2,680,158</u>	<u>635,017</u>	<u>2,105,756</u>	<u>1,209,419</u>
DEFERRED INFLOWS OF RESOURCES				
Total Liabilities and Deferred Inflows of Resources	<u>\$ 2,680,158</u>	<u>635,017</u>	<u>2,105,756</u>	<u>1,209,419</u>

**Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2015**

	Balance October 1, 2014	Additions	Deductions	Balance September 30, 2015
Sheriff Inmate Trust Fund				
ASSETS				
Cash and investments	\$ 179,881	1,157,449	1,083,382	253,948
Other receivables	25,251	1,893	-	27,144
Total Assets	<u>\$ 205,132</u>	<u>1,159,342</u>	<u>1,083,382</u>	<u>281,092</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Assets and Deferred Outflows of Resources	<u>\$ 205,132</u>	<u>1,159,342</u>	<u>1,083,382</u>	<u>281,092</u>
LIABILITIES				
Refunds payable and others	\$ 205,132	1,161,235	1,085,275	281,092
Total Liabilities	<u>\$ 205,132</u>	<u>1,161,235</u>	<u>1,085,275</u>	<u>281,092</u>
DEFERRED INFLOWS OF RESOURCES				
Total Liabilities and Deferred Inflows of Resources	<u>\$ 205,132</u>	<u>1,161,235</u>	<u>1,085,275</u>	<u>281,092</u>
Cash Bonds				
ASSETS				
Cash and investments	\$ 388,636	276,880	261,383	404,133
Other receivables	536,999	-	-	536,999
Total Assets	<u>\$ 925,635</u>	<u>276,880</u>	<u>261,383</u>	<u>941,132</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Assets and Deferred Outflows of Resources	<u>\$ 925,635</u>	<u>276,880</u>	<u>261,383</u>	<u>941,132</u>
LIABILITIES				
Refunds payable and others	\$ 925,635	276,880	261,383	941,132
Total Liabilities	<u>\$ 925,635</u>	<u>276,880</u>	<u>261,383</u>	<u>941,132</u>
DEFERRED INFLOWS OF RESOURCES				
Total Liabilities and Deferred Inflows of Resources	<u>\$ 925,635</u>	<u>276,880</u>	<u>261,383</u>	<u>941,132</u>
Tax Assessor-Collector Fund				
ASSETS				
Cash and investments	\$ 4,892,819	93,607,727	92,934,717	5,565,829
Total Assets	<u>\$ 4,892,819</u>	<u>93,607,727</u>	<u>92,934,717</u>	<u>5,565,829</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Assets and Deferred Outflows of Resources	<u>\$ 4,892,819</u>	<u>93,607,727</u>	<u>92,934,717</u>	<u>5,565,829</u>
LIABILITIES				
Accounts payable	\$ 130,587	37,764	13,248	155,103
Due to other governments	4,762,232	93,607,729	92,959,235	5,410,726
Total Liabilities	<u>\$ 4,892,819</u>	<u>93,607,729</u>	<u>92,972,483</u>	<u>5,565,829</u>
DEFERRED INFLOWS OF RESOURCES				
Total Liabilities and Deferred Inflows of Resources	<u>\$ 4,892,819</u>	<u>93,607,729</u>	<u>92,972,483</u>	<u>5,565,829</u>
Community Corrections				
ASSETS				
Cash and investments	\$ 995,725	3,522,135	3,379,478	1,138,382
Other receivables	9,401	196,769	194,357	11,813
Total Assets	<u>\$ 1,005,126</u>	<u>3,718,904</u>	<u>3,573,835</u>	<u>1,150,195</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Assets and Deferred Outflows of Resources	<u>\$ 1,005,126</u>	<u>3,718,904</u>	<u>3,573,835</u>	<u>1,150,195</u>
LIABILITIES				
Accounts payable	\$ 20,498	5,681,318	5,683,195	18,621
Refunds payable and others	501,263	864,275	896,836	468,702
Due to other governments	483,365	2,385,282	2,205,775	662,872
Total Liabilities	<u>\$ 1,005,126</u>	<u>8,930,875</u>	<u>8,785,806</u>	<u>1,150,195</u>
DEFERRED INFLOWS OF RESOURCES				
Total Liabilities and Deferred Inflows of Resources	<u>\$ 1,005,126</u>	<u>8,930,875</u>	<u>8,785,806</u>	<u>1,150,195</u>

Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2015

	Balance October 1, 2014	Additions	Deductions	Balance September 30, 2015
Webb County - City of Laredo RMA				
ASSETS				
Other receivables	\$ 1,362,457	1,901,990	44,470	3,219,977
Total Assets	\$ 1,362,457	1,901,990	44,470	3,219,977
DEFERRED OUTFLOWS OF RESOURCES				
Total Assets and Deferred Outflows of Resources	\$ 1,362,457	1,901,990	44,470	3,219,977
LIABILITIES				
Due to other governments	\$ 1,362,457	1,857,520	-	3,219,977
Total Liabilities	\$ 1,362,457	1,857,520	-	3,219,977
DEFERRED INFLOWS OF RESOURCES				
Total Liabilities and Deferred Inflows of Resources	\$ 1,362,457	1,857,520	-	3,219,977
Unclaimed Money Fund				
ASSETS				
Other receivables	\$ 52,772	11,133	75	63,830
Total Assets	\$ 52,772	11,133	75	63,830
DEFERRED OUTFLOWS OF RESOURCES				
Total Assets and Deferred Outflows of Resources	\$ 52,772	11,133	75	63,830
LIABILITIES				
Refunds payable and others	\$ 52,772	11,133	75	63,830
Total Liabilities	\$ 52,772	11,133	75	63,830
DEFERRED INFLOWS OF RESOURCES				
Total Liabilities and Deferred Inflows of Resources	\$ 52,772	11,133	75	63,830
Total All Agency Funds				
ASSETS				
Cash and investments	\$ 18,553,495	110,651,137	107,069,460	22,135,172
Other receivables	1,992,617	2,113,776	238,902	3,867,491
Total Assets	\$ 20,546,112	112,764,913	107,308,362	26,002,663
DEFERRED OUTFLOWS OF RESOURCES				
Total Assets and Deferred Outflows of Resources	\$ 20,546,112	112,764,913	107,308,362	26,002,663
LIABILITIES				
Accounts payable	\$ 153,482	5,719,082	5,696,443	176,121
Due to other governments	5,245,597	97,850,531	95,165,010	9,293,575
Refunds payable and others	13,784,576	14,402,459	11,654,068	16,532,967
Total Liabilities	\$ 19,183,655	117,972,072	112,515,521	26,002,663
DEFERRED INFLOWS OF RESOURCES				
Total Liabilities and Deferred Inflows of Resources	\$ 19,183,655	117,972,072	112,515,521	26,002,663

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules By Source
September 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Capital Assets:		
Land and improvements	\$ 8,712,827	8,712,827
Infrastructure and Infrastructure in Progress	117,040,242	114,988,813
Buildings	104,847,800	103,569,998
Furniture, Fixtures & Equipment	55,554,285	51,703,809
Construction In Progress	<u>5,260,513</u>	<u>4,423,715</u>
Total Capital Assets	<u>\$ 291,415,667</u>	<u>283,399,161</u>
Investment In Capital Assets From:		
Capital Projects Grants	\$ 77,048,767	74,120,214
Capitalized Interest	1,075,926	1,075,926
Certificate of Obligations	132,834,905	128,606,451
Special Revenue Fund Revenues	13,844,977	13,844,977
Forfeitures	4,086,057	3,855,249
Federal Revenue	1,742,223	1,742,223
General Fund Revenues	9,331,728	9,117,053
Road and Bridge Fund Revenues	48,558,561	48,144,545
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>\$ 291,415,667</u>	<u>283,399,161</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, 2015

	Infrastructure and Infrastructure		Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
	Land	In Progress				
General Government						
3-1-1 Call Center				42,959		42,959
Administration Building	1,907,166		13,043,518	407,238		15,357,922
AS400 Purchase				285,274		285,274
Available School Fund	261,500					261,500
Building Maintenance				365,005		365,005
Central Appraisal				10,184		10,184
Chiller Plant Project			37,397	448,774		486,171
Commissioners Court				478,739		478,739
Computerization Master Plan				2,209,368		2,209,368
County Auditor				195,694		195,694
County Clerks				88,885		88,885
County Judge				96,037		96,037
County Treasurer				25,029		25,029
Courthouse Annex			149,411		11,826	161,237
Economic Development				26,227		26,227
Elections Administrator				233,115		233,115
General Operations				172,009		172,009
Information Technology				3,632,546		3,632,546
Public Information Officer				42,746		42,746
Purchasing				132,341		132,341
R & B Garage, Car Office, Welding Shop			190,953			190,953
R & B Office, Training Rm, Gas St			158,063			158,063
R & B Rep. Station/Tower, Fence			43,898			43,898
Records Management Facility			695,196	28,644		723,839
Risk Management				125,415		125,415
Tax Assessor Collector				994,801		994,801
Tax Office Renovation			326,115			326,115
Texas Parks and Wildlife Office Building			451,373			451,373
Tex-Mex Purchase	431,622		1,136,801			1,568,423
Vehicle & Heavy Equipment Maintenance				6,244		6,244
Webb County Courthouse			408,181	347,343		755,524
Webb County Courthouse Mold Remediation			356,137			356,137
Webb County Courthouse Renovation			4,026,116	305,064		4,331,180
Webb County Courthouse Re-roofing			119,204			119,204
Webb County Title & Abstract			1,360,205			1,360,205
Total General Government	2,600,288		22,502,567	10,699,680	11,826	35,814,361
Justice System						
49th District Court				402,349		402,349
111th District Court				155,674		155,674
341st District court				189,191		189,191
406th District Court				78,253		78,253
Alternative Education Program			216,713	149,843		366,556
Bail Bond Board				1,750		1,750
Camino Nuevo Road Improvement Project		487,056				487,056
CJD Domestic Violence Counsel				8,242		8,242
County Attorney				421,381		421,381
County Clerk				779,354		779,354
County Clerk Rec Management & Preservation				6,869		6,869
County Court at Law #1				58,683		58,683
County Court at Law #2				48,463		48,463
Delinquent Task Force				120		120
District Attorney				196,067		196,067
District Attorney Equitable Sharing				17,425		17,425

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2015

	Infrastructure and Infrastructure		Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
	Land	In Progress				
Justice System (continued)						
District Attorney Forfeiture Fund			92,473	564,360		656,833
District Attorney Hot Checks				3,933		3,933
District Clerk				848,372		848,372
District Clerk Central Jury Room				156,792		156,792
DPS Ticket Import Program				27,600		27,600
Drug Impact Court				17,196		17,196
Drug Impact Court Reserve Fund				28,460		28,460
Indigent Defense Equalization				179,512		179,512
Judicial General				77,600		77,600
Justice of the Peace Courthouse Pct 2, PI 1 & 2			1,078,996			1,078,996
Justice of the Peace Pct 1 PI 1				37,348		37,348
Justice of the Peace Pct 1 PI 2				34,483		34,483
Justice of the Peace Pct 2 PI 1			109,934	27,622		137,556
Justice of the Peace Pct 3			33,296	16,474		49,770
Justice of the Peace Pct 4			892,192	183,585	60,085	1,135,863
Juvenile Justice Center			83,728	223,945		307,672
Juvenile Youth Village			13,250,774	703,656	2,236,494	16,190,924
Law Library				15,459		15,459
OJP Shooting Range			49,361			49,361
Personal Bond Coordinator				617		617
Personal Bond Office				1,012		1,012
Pretrial				6,530		6,530
Public Defender's Office				76,651		76,651
Records Management & Preservation Fund				22,180		22,180
Regional Crime Lab				58,549		58,549
Webb County Justice Center	1,103,614		18,167,759	1,025,013		20,296,387
Webb County Justice Center 5th Floor Remodeling			544,464			544,464
Women's Legal Advocate				2,391		2,391
Total Justice System	1,103,614	487,056	34,519,690	6,853,004	2,296,579	45,259,943
Public Safety						
911 Computerization Costs				694,295		694,295
Border Security Equipment & Tec				460,185		460,185
Ballistic Testing Equipment				141,548		141,548
Chemical Dependency Treatment Facility				21,712		21,712
CJD Operation Linebacker				325,016		325,016
Constable Forfeiture Fund				28,878		28,878
Constable Pct 1				671,507		671,507
Constable Pct 2				357,529		357,529
Constable Pct 3				217,861		217,861
Constable Pct 4				524,841		524,841
COPS Technology Program				31,500		31,500
County Morgue			1,048,773	230,131		1,278,907
Criminal Justice Information System - Sheriff				206,084		206,084
District Attorney Forfeiture Fund				870,033		870,033
DPS Crime Lab				42,009		42,009
Fire Station and Administration Building					158,716	158,716
Fire Suppression and EMS				2,218,434		2,218,434
JAG Operation Linebacker				582,269		582,269
Justice Center Security				19,307		19,307
Laredo Fire Department Interlocal Agreement				447,716		447,716
Law Enforcement Administrative Building	223,817		1,416,556	115,614		1,755,987
Live Scan Electronic Arrest				57,414		57,414
Local Law Enforcement Block				88,404		88,404

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2015

	Infrastructure and Infrastructure		Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
	Land	In Progress				
Public Safety (continued)						
Mental Health				160,497		160,497
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		175,000		3,244,441		3,419,441
Sheriff Forfeiture State and Federal Funds		432,553		1,671,381		2,103,934
Sheriff's Substation			224,062	57,309		281,371
Special Law Enforcement Unit				194,480		194,480
State Homeland Security				185,457		185,457
Texas Forest Brush Truck				108,000		108,000
Texas Vine				42,750		42,750
Total Public Safety	<u>259,946</u>	<u>1,254,201</u>	<u>2,689,391</u>	<u>19,626,520</u>	<u>158,716</u>	<u>23,988,776</u>
Corrections and Rehabilitation						
Adult Detox and Restitution Center			373,467			373,467
CSCD/Pal Office Building Renovations					1,087,504	1,087,504
CRTC	289,674		213,964			503,638
Jail	908,380		11,727,992	712,320		13,348,692
Jail Renovation			1,707,279			1,707,279
Juvenile Center Improvements			1,389,372	45,743		1,435,115
Juvenile Detention Center			125,937			125,937
Juvenile Justice Center	175,533					175,533
Juvenile Probation				160,987		160,987
Law Enforcement Project Jail Upgrade			1,823,793	50,700		1,874,493
Texas Juvenile Probation				95,045		95,045
Total Corrections and Rehabilitation	<u>1,373,587</u>		<u>17,361,804</u>	<u>1,064,796</u>	<u>1,087,504</u>	<u>20,887,691</u>
Health and Human Services						
Agri/Ranching Service Center			1,565,748	5,417		1,571,165
Community Action Agency			2,131,836	3,597,973		5,729,809
El Aguila Rural Transportation	310,599			46,895		357,494
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	895,148		1,267,983
HUD Neighborhood Initiatives				24,608		24,608
Indigent Health Care				30,408		30,408
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				53,387		53,387
Webb County Health Department				42,861		42,861
Welfare U S D A				19,482		19,482
Welfare Office Operations				91,006		91,006
Welfare to Work				10,187		10,187
Total Health and Human Services	<u>410,539</u>		<u>4,070,418</u>	<u>5,080,876</u>	<u>7,850</u>	<u>9,569,683</u>

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2015

	Infrastructure and Infrastructure		Furniture, Fixtures and Equipment	Construction	Total
	Land	In Progress	Buildings	In Progress	
Community and Economic Development					
A&M Larga Vista Resource Center			99,986		99,986
Azteca Community Center			15,439		15,439
Basketball court, soccer field, & accessories			105,108		105,108
Boy Scout Camp Imp			180,344		180,344
Bruni Community Center			374,537		374,537
Bruni Community Center Kitchen Expansion			118,200		118,200
Bruni Training Center Building				300,000	300,000
Carpenter Barn			38,337		38,337
Carlos Aguilar Community Center			37,204		37,204
Casa Blanca Golf Course Fully Depreciated Equipment			168,455		168,455
Closed Pavilion			199,539		199,539
Colonia Self Help Center			36,100		36,100
Coordinator Office			113,752		113,752
County Engineering Department			16,585		16,585
Economic Development			37,000		37,000
EDA Life Downs			128,500		128,500
EDA Olympic Swimming Pool			541,629		541,629
El Cenizo Computer Capaci			9,462		9,462
El Cenizo Library				13,061	13,061
El Cenizo Recreational Center			397,591		397,591
Farias Splash Park			26,950		26,950
Father McNaboe Baseball Field Lights		41,000			41,000
Father McNoboe Splash Park			273,943		273,943
Fernando A. Salinas Community Center			23,659	1,380,477	1,404,136
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		606,416
Girl Scouts Center			1,293,532		1,293,532
Guadalupe & Lilia Martinez Health Center			200,959		200,959
Holding Barn			134,342		134,342
Holding Pens			134,342		134,342
Horse Stall 1			57,416		57,416
Horse Stall 2			57,416		57,416
Horse Stall 3			57,416		57,416
Horse Stall 4			57,416		57,416
Horse Stall 5			57,416		57,416
Horse Stall 6			57,416		57,416
Horse Stall 7			57,416		57,416
Horse Track Bleacher-Grand Stand			300,000		300,000
Hotel Motel Occup Tax Fund			2,887		2,887
Jesus Garcia I			60,000		60,000
Jesus Garcia II			54,000		54,000
Jockey Building 1			35,000		35,000
Jockey Building 2			35,000		35,000
Jorge De La Garza Center			61,000		61,000
La Ladrillera Neighborhood Facility			75,479		75,479
La Presa Community Center			680,864		680,864
La Presa Park Athletic Improvement and Play				4,500	4,500
Lafayette Splash Park			28,950		28,950
Lake Casa Blanca Boat Ramp			46,190		46,190
Lake Casa Blanca Improvements			2,013,958		2,013,958
Lake Casa Blanca Swimming Pool			203,617		203,617

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2015

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Community and Economic Development (continued)						
Larga Vista Center			317,060			317,060
Larga Vista Expansion			162,129			162,129
Larga Vista Library			157,861			157,861
LIFE Downs Admin. Building/Stage Canopy/Sale Barn			402,266			402,266
Little Folks				184,638		184,638
Little Palominos				229,273		229,273
Magic Corner I				60,000		60,000
Magic Corner II				60,000		60,000
Mainstage			319,517			319,517
Mirando and Oilton Park Improvements			540,387			540,387
Mirando and Oilton Parks			63,580			63,580
Mirando City Community Center			242,468			242,468
Mirando City Library			79,949	105,133		185,082
Mirando Community Center Expansion			104,823			104,823
Noon Lions Park Improvements			45,712			45,712
North Side International Park			766,648			766,648
Oilton Bruni Mirando Civic Center			566,057	9,908		575,965
Open Pavilion			199,539			199,539
Park Development Pct 4			19,084			19,084
Park Maintenance General			24,593	224,034		248,627
Pavilion BBQ Cover			19,729			19,729
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		26,926	549,197			576,123
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
Texas A&M El Cenizo Community Center			254,855			254,855
Texas A&M Larga Vista Resource Center			315,245	160,000		475,245

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2015

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Community and Economic Development (continued)						
Villa Allegre I				55,000		55,000
Villa Allegre II				63,000		63,000
Villa Allegre III				63,772		63,772
Villa Allegre IV				55,000		55,000
Villa Antigua	519,524		1,509,505			2,029,029
Villa Antigua's Historic Casa Ortiz	315,000		1,636,354			1,951,354
Wash Barn			25,000			25,000
Total Community and Economic Development	1,348,623	67,926	21,405,998	3,467,687	1,698,037	27,988,271
Infrastructure and Environmental Services						
Facilities and Other Improvements						
Budget & Records General				241,890		241,890
Community Development Project 703155	71,000					71,000
Community Development Project 703939				18,000		18,000
Community Development Project 714060	700					700
Community Development Project 716235	25,000					25,000
County Engineering				183,555		183,555
Detention Center Waterline				217,826		217,826
El Aguila Rural Transportation			30,165	387,555		417,720
Facilities/Waterlines			123,100			123,100
Fire Protection Facilities			119,515			119,515
Fire Station				171,013		171,013
Larga Vista Resource Center				39,883		39,883
Larga Vista Water Extension	82,488			49,738		132,226
Mirando City St Improvement Fy88				6,495		6,495
Mirando Community Center			200,222			200,222
Oilton Elevated Tank		40,439				40,439
On Site Composting				17,159		17,159
Outdoor lighting-baseball field			68,269			68,269
Planning				15,395		15,395
Project 715105 El Pico Road	19,642					19,642
Radio Communications				56,447		56,447
Rio Bravo Capital Project	2,066			23,200		25,266
Rio Bravo Drainage Contract	6,375					6,375
Road & Bridge		623,795	64,001	3,438,070		4,125,866
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
Total Facilities and Other Improvements	238,035	664,235	2,297,932	8,761,721		11,961,923
Infrastructure and Environmental Services						
Water and Sewer Lines						
Facilities/Waterlines Bruni/Oilton Contract 702135		123,100				123,100
Modular Contract 717282		132,620				132,620
Sewer lines El Cenizo Contract 714060		567,306				567,306
Sewerline Construction Systems Contract 717282		86,800				86,800
Sewerline Larga Vista Subdivision Contract 703155		927,020				927,020
Wastewater collection lines		1,349,592				1,349,592
Waterline Correctional Facility CCA		18,866				18,866

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2015

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Water and Sewer Lines (continued)						
Waterline Detention Center		442,068				442,068
Waterline Larga Vista Subdivision Contract 703155		164,386				164,386
Total Water and Sewer Lines		3,811,758				3,811,758
Infrastructure						
3 Webb County Community Centers		21,000				21,000
BCAP D-5 Acres M2400009		128,303				128,303
BCAP Los Altos Paving & Storm Drainage		232,067				232,067
Bruni/Mirando Paving		28,139				28,139
Caliche Road Correctional Facility CCA		35,259				35,259
Carrizo-Wilcox Test Drilling & Pilot Well Program		1,020,331				1,020,331
Community Siren Oilton-Contract 703939		21,108				21,108
Cuatro Vientos Road Project		279,634				279,634
Drainage Improvements Mangana-Hein		33,337				33,337
Drainage-Contract 703110		296,178				296,178
EDA Matching For Extension County/City Interlocal		281,748				281,748
El Cenizo Wastewater Collection System		29,469				29,469
Espejo Molina Road Widening-Contract 701941		295,574				295,574
Espejo Molina-Contract 702691		147,897				147,897
Extension of Del Mar Blvd. County/City Interlocal		200,736				200,736
Extension of McPherson Road County/City Interlocal		612,497				612,497
Flood & Drainage Facilities Rio Bravo-Contract		154,985				154,985
FM 1472/FM 3338 EDAP Contract # 721105	7,952					7,952
Larga Vista Hwy 59 link to 359		170,506				170,506
Larga Vista Water Extension		181,604				181,604
Los Corralitos Water Improvement		18,790				18,790
Los Corralitos Water Improvements #720889		384,986				384,986
Mangana-Hein Road Contract 714899		624,856				624,856
Mirando Sewer Improvements		335,379				335,379
Mirando Water Well		199,084				199,084
North Communication Tower		331,902				331,902
Oilton Elevated Tank		436,062				436,062
Old Milwaukee Paving & Storm Drainage		313,985				313,985
Old Water Plant Demolition No. 11		863,978				863,978
ORCA Vela Tract Water & Sewer Service		444,777				444,777
Peñitas West Septic Tank		19,824				19,824
Rio Bravo Wastewater Treatment Plant		5,379,741				5,379,741
Rio Bravo Water Treatment Plant		9,631,078				9,631,078
Rio Bravo Waterline Replacement		1,162,558				1,162,558
Rio Bravo Waterline Replacement Phase II		1,828,744				1,828,744
Rio Bravo Waterline Replacement Repair Erosion Damage		1,067,508				1,067,508
Rio Grande Intake Pump Station & Reservoir Improvements		534,643				534,643
Road Improvements		1,034,016				1,034,016
Road Improvements Mangana-Hein Road		152,378				152,378
ROW Acq-Centenarios, Arcos, Fresnos, Nopalitos, & Mesquit		73,585				73,585
ROW Acquisition	850,245					850,245
SECO solar & wind power system		57,576				57,576
Self Help Ctr Drainage Improvements-Contract 718003		96,999				96,999
St Imp & Rio Bravo Civic Center		31,462				31,462
St Imp & Rio Bravo Civic Center-Contract 707081		105,741				105,741

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2015

	Infrastructure and Infrastructure		Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
	Land	In Progress				
Infrastructure and Environmental Services						
Infrastructure (continued)						
Storm Drainage		5,460				5,460
Storm Drainage Penitas West Contract 717831		269,962				269,962
Street Easement Acquisition-Contract 721105	520,000					520,000
Street Improvement Mirando City		268,076				268,076
Street Improvement Mirando City-Contract 700399		189,817				189,817
Street Improvement Mirando City-Contract 708319		168,835				168,835
Street Paving El Pico Road Contract 715105		288,325				288,325
Street Paving Larga Vista-Contract 703155		552,564				552,564
Street Paving-Contract 702691		141,025				141,025
Subdivision-Contract 703155		181,989				181,989
Tanquesitos I & II; Los Altos Contract 716941		440,000				440,000
Tanquesitos Sewer Facilities		510,000				510,000
TWDB Colonias Project County/City Interlocal		55,839				55,839
TWDB GO11800 EDAP Water		4,374,906				4,374,906
TWDB GO11900 CWTAP Wastewater		1,509,672				1,509,672
TXDot ARRA E. Del Mar Blvd.		318,155				318,155
TXDot ARRA Espejo Molina Road		505,013				505,013
TXDot ARRA Mangana Hein		1,950,643				1,950,643
TXDot Bruni Paving & Drainage		670,747				670,747
TXDot Corralitos Paving & Drainage		4,980				4,980
TXDot El Cenizo Paving & Drainage		2,302,908				2,302,908
TXDot Mirando Paving & Drainage		361,787				361,787
TXDot Peñitas 2nd call		1,111,959				1,111,959
TXDot Peñitas 3rd call		1,194,603				1,194,603
TXDot Ranchitos 359		392,035				392,035
TXDot Rio Bravo Annex		629,735				629,735
TXDot Rio Bravo Drainage & Paving		3,175,837				3,175,837
TXDot San Carlos I & II		1,518,892				1,518,892
TXDot Tanquecitos 1 & 2		2,179,159				2,179,159
Upgrade Soil Roads Peñitas West Contract 717831		331,402				331,402
Water Line Replacement WA #2		410,991				410,991
Water Wells Bruni, Mirando, Oilton, & Sta. Teresita		696,003				696,003
Wormser Road Project County/City Interlocal		104,436				104,436
Total Infrastructure	1,378,197	56,115,780				57,493,976

Infrastructure and Environmental Services

Infrastructure in Progress

Bruni Arsenic Removal Water System		34,798				34,798
Bruni Paving Design Project		47,500				47,500
County Transportation Infrastructure		391,068				391,068
EDA08-88-04040 Rail Bypass		294,000				294,000
Hydrologic & Hydraulic Analysis & Master Drainage Plan		189,660				189,660
La Presa Colonia Project		114,538				114,538
La Presa Subdivision		58,250				58,250
Loop 20 Extension Project		1,426,708				1,426,708
Loop 20 Stimulus Project		3,308,792				3,308,792
Mirando Paving Project-Storm Water Drainage		51,961				51,961
ORCA Vela Tract Water & Sewer Service		41,000				41,000
Puente de la Unidad International Bridge		3,486,115				3,486,115
Railroad Bridge #1		673,431				673,431
Reconstruction Raise and Repair Water & Waste Water		760,796				760,796
Remove and Replace 2 New Leopoid Filters		369,750				369,750
Sewerline w/manholes-Contract 720155		78,200				78,200
Total Infrastructure in Progress		11,326,567				11,326,567

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2015

Infrastructure and Environmental Services	Infrastructure and Infrastructure		Furniture, Fixtures and Equipment	Construction In Progress	Total
	Land	In Progress	Buildings		
Bridges					
Aguilares Rd: Timber Stringer at Agua Azul Crk		16,934			16,934
Alamo Rd: Timber Stringer at Br of Jaboncillo Crk		53,106			53,106
Callaghan Rd: Timber Stringer at Br of Carrizitos Crk		11,595			11,595
Callaghan Rd: Timber Stringer at Br of Carrizitos Crk		9,783			9,783
Callaghan Rd: Timber Stringer at Br of Carrizitos Crk		18,446			18,446
Callaghan Rd: Timber Stringer at Br of Carrizitos Crk		9,077			9,077
Callaghan Rd: Timber Stringer at Br of Carrizitos Crk		11,693			11,693
Callaghan Rd: Timber Stringer at Br of Carrizitos Crk		144,223			144,223
Callaghan Rd: Timber Stringer at Br of Carrizitos Crk		12,603			12,603
Callaghan Rd: Timber Stringer at Br of Venado Crk		8,928			8,928
Callaghan Rd: Timber Stringer at Carrizitos Crk		18,950			18,950
Callaghan Rd: Timber Stringer at Becerra Crk		12,778			12,778
Eistetter Rd: Timber Stringer at Dolores Crk Relief		7,315			7,315
Eistetter Rd: Timber Stringer at Br of Dolores Crk		7,315			7,315
Eistetter Rd: Timber Stringer at Dolores Crk		142,666			142,666
Espejo-Gates Rd: Steel Girder at Velenzuela Crk		7,032			7,032
Espejo-Gates Rd: Steel Girder at Velenzuela Crk Relief		5,224			5,224
Espejo-Gates Rd: Timber Stringer at Canyon Crk		8,928			8,928
Jennings Road: Culvert at Agua Azul Creek		154,969			154,969
Jennings Road: Culvert at Barrocito Creek		98,210			98,210
Jordan Ranch Rd: Timber Stringer at Br of San Juanito Crk		12,674			12,674
La Martinera Rd: Timber Stringer at Br of Venado Crk		13,117			13,117
La Martinera Rd: Timber Stringer at Dolores Crk		32,780			32,780
La Martinera Rd: Culvert at Br of Jaboncillo Crk		70,004			70,004
Las Tiendas Rd: Timber Stringer at Br of Santa Isabel Crk		7,837			7,837
Las Tiendas Rd: Timber Stringer at Br of Santa Isabel Crk		10,483			10,483
Las Tiendas Rd: Timber Stringer at Br of Tejones Crk		14,529			14,529
Las Tiendas Rd: Timber Stringer at Palito Blanco Arroyo		8,712			8,712
Las Tiendas Rd: Timber Stringer at Tejones Crk		9,505			9,505
Lincoln Rd: Timber Stringer at Br of Salado Crk		12,708			12,708
Lincoln Rd: Steel Girder at Becerra Crk		13,663			13,663
Lincoln Rd: Steel Girder at Salado Crk		15,743			15,743
Mangana Hein Rd: Culvert at Br of Becerra Crk		70,137			70,137
Mangana Hein Rd: Culvert at Dolores Creek		327,969			327,969
Mangana Hein Rd: Culvert at Draw		80,156			80,156
Mangana Hein Rd: Steel Girder at Becerra Crk		9,298			9,298
Mines Rd: Timber Stringer at Br of Espada Crk		26,182			26,182
Mines Rd: Timber Stringer at Br of Espada Crk		13,358			13,358
Mines Rd: Timber Stringer at Espada Creek		19,799			19,799
Mines Rd: Steel Girder at San Ambrosia Creek		10,544			10,544
Mines Rd: Steel Girder at Chupadora Creek		9,909			9,909
Mines Rd: Culvert at Branch of Espada Creek		106,641			106,641
Mines Rd: Culvert at Branch of Espada Creek		76,648			76,648
Mines Rd: Culvert at Pinto Creek		130,050			130,050
Raices Rd: Timber Stringer at Br of Jaboncillo Crk		17,499			17,499
Raices Rd: Timber Stringer at Br of Raices Crk		53,084			53,084
Raices Rd: Timber Stringer at Mesteno Creek		18,214			18,214
Rubios Rd: Timber Stringer at San Juanito Crk		100,051			100,051
San Ignacio Rd: Culvert at Chacon Creek		122,808			122,808
Wright Road: Timber Stringer at Tejones Crk		12,885			12,885
Total Bridges		2,186,762			2,186,762

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2015

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Paved Roads						
Colonias, Network 3-Inter Comm Ind Pk		683,069				683,069
Colonias, Network 4-Pinto Valle Ind Pk		490,956				490,956
Colonias, Network 6-Botines		254,785				254,785
Community-Aguilares		72,552				72,552
Community-Bruni		493,353				493,353
Community-Mirando City		406,290				406,290
Community-Oilton City		480,145				480,145
East Del Mar Boulevard/San Ignacio Road		12,433				12,433
Espejo-Molina Road		1,011,387				1,011,387
Jennings		1,944,389				1,944,389
Mangana-Hein Road		1,696,436				1,696,436
Penitas West Drive		502,112				502,112
Road Upgrade		977,030				977,030
Total Paved Roads		9,024,936				9,024,936
Caliche Roads						
Alamo Road		1,980,115				1,980,115
Callaghan Road		880,051				880,051
Chapote-Mesas		3,101,133				3,101,133
Colonias, Network 1-Colorado Acres, etc.		188,582				188,582
Colonias, Network 2-Pueblo Nuevo		73,338				73,338
Colonias, Network 4-Pinto Valle Ind Pk		345,734				345,734
Colonias, Network 5-D-5 Acres		62,861				62,861
Colonias, Network 6-Botines		94,291				94,291
Community-Aguilares		83,814				83,814
Community-Mirando City		261,920				261,920
Community-Oilton City		115,245				115,245
Eagle Pass		1,435,322				1,435,322
Espejo-Gates		1,037,203				1,037,203
Galvan		1,121,018				1,121,018
J. C. Perez Road		1,833,440				1,833,440
Jefferies		1,037,203				1,037,203
Jennings		544,794				544,794
Jordan Road		104,768				104,768
Las Tiendas		157,152				157,152
Lincoln-Nicholson road		83,814				83,814
Magnolia		240,966				240,966
Mangana-Hein Road		618,131				618,131
Mills-Bennet		52,384				52,384
Moreno		115,245				115,245
Penitas West Drive		52,384				52,384
Pescadito		209,536				209,536
Phelps		209,536				209,536
Pintas Adami S		220,013				220,013
Road Upgrade		1,629,394				1,629,394
Rubio Road		324,781				324,781
San Juan		31,430				31,430
San Pablo		429,549				429,549
Santo Nino		251,443				251,443
Superior		1,278,170				1,278,170
Vaquillas		1,948,685				1,948,685

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2015

	Infrastructure and Infrastructure		Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
	Land	In Progress				
Infrastructure and Environmental Services						
Caliche Roads (continued)						
Webb		52,384				52,384
Webb		565,747				565,747
Welhousen Road		34,481				34,481
Wilson		869,574				869,574
Wormser Road		3,446,867				3,446,867
Total Caliche Roads		<u>27,122,498</u>				<u>27,122,498</u>
Dirt Roads						
Alamo Road		141,437				141,437
Callaghan Road		26,192				26,192
Community-Bruni		31,430				31,430
Community-Oilton City		7,858				7,858
Martinena		199,059				199,059
Pintas Adami N		178,106				178,106
Pintas Adami S		18,334				18,334
Raices Road		172,867				172,867
San Juan		62,861				62,861
Webb		10,477				10,477
Webb		57,622				57,622
Zamora		78,576				78,576
Total Dirt Roads		<u>984,819</u>				<u>984,819</u>
Dam						
Lake Casa Blanca Dam		3,888,325				3,888,325
Total Dams		<u>3,888,325</u>				<u>3,888,325</u>
Cattle Guards						
31 County Roads		71,968				71,968
Total Cattle Guards		<u>71,968</u>				<u>71,968</u>
Culverts						
34 County Roads		33,410				33,410
Total Culverts		<u>33,410</u>				<u>33,410</u>
Total Infrastructure and Environmental Service	<u>1,616,232</u>	<u>115,231,058</u>	<u>2,297,932</u>	<u>8,761,721</u>		<u>127,906,943</u>
Total Governmental Funds Capital Assets	<u>8,712,827</u>	<u>117,040,243</u>	<u>104,847,800</u>	<u>55,554,285</u>	<u>5,260,513</u>	<u>291,415,667</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, 2015

	Capital and Infrastructure Assets			Reclassifications and Adjustments	Capital and Infrastructure Assets
	At 9/30/14	Additions	Deductions		At 9/30/15
General Government					
3-1-1 Call Center	42,959				42,959
Administration Building	15,357,922				15,357,922
AS400 Purchase	285,274				285,274
Available School Fund	261,500				261,500
Building Maintenance	339,000	26,006			365,005
Central Appraisal	10,184				10,184
Chiller Plant Project	486,171				486,171
Commissioners Court	478,739				478,739
Computerization Master Plan	2,209,368				2,209,368
County Auditor	195,694				195,694
County Clerks	88,885				88,885
County Judge	96,037				96,037
County Treasurer	25,029				25,029
Courthouse Annex	161,237				161,237
Economic Development	26,227				26,227
Elections Administrator	233,115				233,115
General Operations	172,009				172,009
Information Technology	2,043,509	1,589,037			3,632,546
Public Information Officer	42,746				42,746
Purchasing	132,341				132,341
R & B Garage, Car Office, Welding Shop	190,953				190,953
R & B Office, Training Rm, Gas St	158,063				158,063
R & B Rep. Station/Tower, Fence	43,898				43,898
Records Management Facility	723,839				723,839
Risk Management	125,415				125,415
Tax Assessor Collector	865,877	128,924			994,801
Tax Office Renovation	326,115				326,115
Texas Parks and Wildlife Office Building	451,373				451,373
Tex-Mex Purchase	1,568,423				1,568,423
Vehicle & Heavy Equipment Maintenance	6,244				6,244
Webb County Courthouse	755,524				755,524
Webb County Courthouse Mold Remediation	356,137				356,137
Webb County Courthouse Renovation	4,331,180				4,331,180
Webb County Courthouse Re-roofing	119,204				119,204
Webb County Title & Abstract	1,360,205				1,360,205
Total General Government	34,070,394	1,743,967			35,814,361
Justice System					
49th District Court	402,349				402,349
111th District Court	155,674				155,674
341st District court	189,191				189,191
406th District Court	78,253				78,253
Alternative Education Program	366,556				366,556
Bail Bond Board	1,750				1,750
Camino Nuevo Road Improvement Project	487,056				487,056
CJD Domestic Violence Counsel	8,242				8,242
County Attorney	421,381				421,381
County Clerk	756,354	23,000			779,354
County Clerk Rec Management & Preservation	6,869				6,869
County Court at Law #1	58,683				58,683
County Court at Law #2	48,463				48,463
Delinquent Task Force	120				120
District Attorney	196,067				196,067
District Attorney Equitable Sharing	17,425				17,425

(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, 2015

	Capital and Infrastructure Assets		Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets
	At 9/30/14	Additions			At 9/30/15
Justice System (continued)					
District Attorney Forfeiture Fund	534,101	122,731			656,833
District Attorney Hot Checks	3,933				3,933
District Clerk	848,372				848,372
District Clerk Central Jury Room	156,792				156,792
DPS Ticket Import Program	27,600				27,600
Drug Impact Court	17,196				17,196
Drug Impact Court Reserve Fund	28,460				28,460
Indigent Defense Equalization	179,512				179,512
Judicial General	77,600				77,600
Justice of the Peace Courthouse Pct 2, Pl 1 & 2	1,078,996				1,078,996
Justice of the Peace Pct 1 Pl 1	37,348				37,348
Justice of the Peace Pct 1 Pl 2	34,483				34,483
Justice of the Peace Pct 2 Pl 1	137,556				137,556
Justice of the Peace Pct 3	49,770				49,770
Justice of the Peace Pct 4	1,135,863				1,135,863
Juvenile Justice Center	307,672				307,672
Juvenile Youth Village	16,115,167	75,758			16,190,924
Law Library	15,459				15,459
OJP Shooting Range	49,361				49,361
Personal Bond Coordinator	617				617
Personal Bond Office	1,012				1,012
Pretrial	6,530				6,530
Public Defender's Office	76,651				76,651
Records Management & Preservation Fund	22,180				22,180
Regional Crime Lab	58,549				58,549
Webb County Justice Center	20,296,387				20,296,387
Webb County Justice Center 5th Floor Remodeling	544,464				544,464
Women's Legal Advocate	2,391				2,391
Total Justice System	45,038,454	221,489			45,259,943
Public Safety					
911 Computerization Costs	694,295				694,295
Border Security Equipment & Tec	460,185				460,185
Ballistic Testing Equipment	141,548				141,548
Chemical Dependency Treatment Facility	21,712				21,712
CJD Operation Linebacker	325,016				325,016
Constable Forfeiture Fund	28,878				28,878
Constable Pct 1	552,312	119,195			671,507
Constable Pct 2	241,426	116,103			357,529
Constable Pct 3	78,407	139,454			217,861
Constable Pct 4	376,572	148,268			524,841
COPS Technology Program	31,500				31,500
County Morgue	1,243,450	35,457			1,278,907
Criminal Justice Information System - Sheriff	206,084				206,084
District Attorney Forfeiture Fund	870,033				870,033
DPS Crime Lab		42,009			42,009
Fire Station and Administration Building	22,025	136,691			158,716
Fire Suppression and EMS	1,766,490	451,944			2,218,434
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	1,755,987				1,755,987
Live Scan Electronic Arrest	57,414				57,414
Local Law Enforcement Block	88,404				88,404

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2015

	Capital and Infrastructure Assets At 9/30/14	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/15
Public Safety (continued)					
Mental Health	123,553	36,945			160,497
OJP LLEBG 2000LBBX0978	136,104				136,104
OJP LLEBG 98LBVX4098	67,300				67,300
Operation Border Star	45,026				45,026
Operation Linebacker	330,846				330,846
Operation Stone garden	4,093,627				4,093,627
Performance Reward Program	520,923				520,923
Planning & Physical Dept	92,333				92,333
Radio Tower Land Purchase	210,694				210,694
South Communication Tower	795,841				795,841
Sheriff	2,967,613	451,828			3,419,441
Sheriff Forfeiture State and Federal Funds	2,103,934				2,103,934
Sheriff's Substation	259,663	21,708			281,371
Special Law Enforcement Unit	194,480				194,480
State Homeland Security	185,457				185,457
Texas Forest Brush Truck	108,000				108,000
Texas Vine	42,750				42,750
Total Public Safety	22,289,174	1,699,602			23,988,776
Corrections and Rehabilitation					
Adult Detox and Restitution Center		373,467			373,467
CSCD/Pal Office Building Renovations		1,087,504			1,087,504
CRTC	503,638				503,638
Jail	13,271,651	77,041			13,348,692
Jail Renovation	1,623,779	83,500			1,707,279
Juvenile Center Improvements	1,435,115				1,435,115
Juvenile Detention Center	125,937				125,937
Juvenile Justice Center	175,533				175,533
Juvenile Probation	160,987				160,987
Law Enforcement Project Jail Upgrade	1,874,493				1,874,493
Texas Juvenile Probation	95,045				95,045
Total Corrections and Rehabilitation	19,266,180	1,621,511			20,887,691
Health and Human Services					
Agri/Ranching Service Center	1,571,165				1,571,165
Community Action Agency	5,630,654	99,155			5,729,809
El Aguila Rural Transportation	490,030		132,537		357,494
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	65,524			1,267,983
HUD Neighborhood Initiatives	24,608				24,608
Indigent Health Care	70,772		40,364		30,408
Meals on Wheels	104,033				104,033
State Legalization Impact assistance	43,054				43,054
TWC Job Retention Program	3,683				3,683
Veterans Museum	107,790				107,790
Veterans Service Office	13,537	39,850			53,387
Webb County Health Department	42,861				42,861
Welfare U S D A	19,482				19,482
Welfare Office Operations	91,006				91,006
Welfare to Work	10,187				10,187
Total Health and Human Services	9,538,056	204,528	172,901		9,569,683

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2015

	Capital and Infrastructure Assets			Reclassifications and Adjustments	Capital and Infrastructure Assets
	At 9/30/14	Additions	Deductions		At 9/30/15
Community and Economic Development					
A&M Larga Vista Resource Center	99,986				99,986
Azteca Community Center	15,439				15,439
Basketball court, soccer field, & accessories	105,108				105,108
Boy Scout Camp Imp	180,344				180,344
Bruni Community Center	374,537				374,537
Bruni Community Center Kitchen Expansion	118,200				118,200
Bruni Training Center Building		300,000			300,000
Carpenter Barn	38,337				38,337
Carlos Aguilar Community Center		37,204			37,204
Casa Blanca Golf Course Fully Depreciated Equip	168,455				168,455
Closed Pavilion	199,539				199,539
Colonia Self Help Center	36,100				36,100
Coordinator Office	113,752				113,752
County Engineering Department	16,585				16,585
Economic Development	37,000				37,000
EDA Life Downs	128,500				128,500
EDA Olympic Swimming Pool	541,629				541,629
El Cenizo Computer Capaci	9,462				9,462
El Cenizo Library	13,061				13,061
El Cenizo Recreational Center	397,591				397,591
Farias Splash Park	26,950				26,950
Father McNaboe Baseball Field Lights	41,000				41,000
Father McNoboe Splash Park	273,943				273,943
Fernando A. Salinas Community Center	1,346,456	57,680			1,404,136
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, 2015

	Capital and Infrastructure Assets At 9/30/14	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/15
Community and Economic Development (continued)					
Larga Vista Center	317,060				317,060
Larga Vista Expansion	162,129				162,129
Larga Vista Library	157,861				157,861
LIFE Downs Admin. Building/Stage Canopy/Sale	402,266				402,266
Little Folks	184,638				184,638
Little Palominos	229,273				229,273
Magic Corner I	60,000				60,000
Magic Corner II	60,000				60,000
Mainstage	319,517				319,517
Mirando and Oilton Park Improvements	540,387				540,387
Mirando and Oilton Parks	63,580				63,580
Mirando City Community Center	242,468				242,468
Mirando City Library	185,082				185,082
Mirando Community Center Expansion	104,823				104,823
Noon Lions Park Improvements	45,712				45,712
North Side International Park	766,648				766,648
Oilton Bruni Mirando Civic Center	575,965				575,965
Open Pavilion	199,539				199,539
Park Development Pct 4	19,084				19,084
Park Maintenance General	248,627				248,627
Pavilion BBQ Cover	19,729				19,729
Peñitas West Community Park	342,334				342,334
Picnic Building 1	25,000				25,000
Picnic Building 2	25,000				25,000
Prada	116,300				116,300
Quad City Community Center	163,631				163,631
Quad City Fire Station Ph I & Renovation Ph II &	679,010				679,010
Rehabilitate existing picnic sites & improvements	172,707				172,707
Revenue Sharing	24,468				24,468
Rio Bravo Civic Center	97,111				97,111
Rio Bravo Comm Center TPWD # 51-00014	125,880				125,880
Rio Bravo Community Park	549,197	26,926			576,123
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
Texas A&M El Cenizo Community Center	254,855				254,855
Texas A&M Larga Vista Resource Center	475,245				475,245

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2015

	Capital and Infrastructure Assets At 9/30/14	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/15
Community and Economic Development (continued)					
Villa Allegre I	55,000				55,000
Villa Allegre II	63,000				63,000
Villa Allegre III	63,772				63,772
Villa Allegre IV	55,000				55,000
Villa Antigua	2,029,029				2,029,029
Villa Antigua's Historic Casa Ortiz	1,951,354				1,951,354
Wash Barn	25,000				25,000
Total Community and Economic Development	27,566,460	421,810			27,988,271
Infrastructure and Environmental Services					
Facilities and Other Improvements					
Budget & Records General	241,890				241,890
Community Development Project 703155	71,000				71,000
Community Development Project 703939	18,000				18,000
Community Development Project 714060	700				700
Community Development Project 716235	25,000				25,000
County Engineering	183,555				183,555
Detention Center Waterline	217,826				217,826
El Aguila Rural Transportation	417,720				417,720
Facilities/Waterlines	123,100				123,100
Fire Protection Facilities	119,515				119,515
Fire Station	171,013				171,013
Larga Vista Resource Center	39,883				39,883
Larga Vista Water Extension	132,226				132,226
Mirando City St Improvement Fy88	6,495				6,495
Mirando Community Center	200,222				200,222
Oilton Elevated Tank	40,440				40,440
On Site Composting	17,159				17,159
Outdoor lighting-baseball field	68,269				68,269
Planning	15,395				15,395
Project 715105 El Pico Road	19,642				19,642
Radio Communications	56,447				56,447
Rio Bravo Capital Project	25,266				25,266
Rio Bravo Drainage Contract	6,375				6,375
Road & Bridge	3,698,871	670,331	243,336		4,125,866
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
Total Facilities and Other Improvements	11,534,928	670,331	243,336		11,961,923
Infrastructure and Environmental Services					
Water and Sewer Lines					
Facilities/Waterlines Bruni/Oilton Contract 702134	123,100				123,100
Modular Contract 717282	132,620				132,620
Sewer lines El Cenizo Contract 714060	567,306				567,306
Sewerline Construction Systems Contract 717282	86,800				86,800
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

(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, 2015

	Capital and Infrastructure Assets At 9/30/14	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/15
Infrastructure and Environmental Services					
Water and Sewer Lines (continued)					
Waterline Detention Center	442,068				442,068
Waterline Larga Vista Subdivision Contract 70315	164,386				164,386
Total Water and Sewer Lines	3,811,758				3,811,758
Infrastructure					
3 Webb County Community Centers	21,000				21,000
BCAP D-5 Acres M2400009	128,303				128,303
BCAP Los Altos Paving & Storm Drainage	232,067				232,067
Bruni/Mirando Paving	28,139				28,139
Caliche Road Correctional Facility CCA	35,259				35,259
Carrizo-Wilcox Test Drilling & Pilot Well Program	1,020,331				1,020,331
Community Siren Oilton-Contract 703939	21,108				21,108
Cuatro Vientos Road Project	279,634				279,634
Drainage Improvements Mangana-Hein	33,337				33,337
Drainage-Contract 703110	296,178				296,178
EDA Matching For Extension County/City Interloc	281,748				281,748
El Cenizo Wastewater Collection System	29,469				29,469
Espejo Molina Road Widening-Contract 701941	295,574				295,574
Espejo Molina-Contract 702691	147,897				147,897
Extension of Del Mar Blvd. County/City Interlocal	200,736				200,736
Extension of McPherson Road County/City Interlo	612,497				612,497
Flood & Drainage Facilities Rio Bravo-Contract 70	154,985				154,985
FM 1472/FM 3338 EDAP Contract # 721105	7,952				7,952
Larga Vista Hwy 59 link to 359	170,506				170,506
Larga Vista Water Extension	181,604				181,604
Los Corralitos Water Improvement	18,790				18,790
Los Corralitos Water Improvements #720889	384,986				384,986
Mangana-Hein Road Contract 714899	624,856				624,856
Mirando Sewer Improvements	335,379				335,379
Mirando Water Well	199,084				199,084
North Communication Tower	331,902				331,902
Oilton Elevated Tank	436,062				436,062
Old Milwaukee Paving & Storm Drainage	313,985				313,985
Old Water Plant Demolition No. 11	863,978				863,978
ORCA Vela Tract Water & Sewer Service	444,777				444,777
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	1,067,508				1,067,508
Rio Grande Intake Pump Station & Reservoir Imp	534,643				534,643
Road Improvements	1,034,016				1,034,016
Road Improvements Mangana-Hein Road	152,378				152,378
ROW Acq-Centenarios, Arcos, Fresnos, Nopalitos,	73,585				73,585
ROW Acquisition	850,245				850,245
SECO solar & wind power system	57,576				57,576
Self Help Ctr Drainage Improvements-Contract 71	96,999				96,999
St Imp & Rio Bravo Civic Center	31,462				31,462
St Imp & Rio Bravo Civic Center-Contract 707081	105,741				105,741

(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, 2015

	Capital and Infrastructure Assets At 9/30/14	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/15
Infrastructure and Environmental Services					
Infrastructure (continued)					
Storm Drainage	5,460				5,460
Storm Drainage Penitas West Contract 717831	269,962				269,962
Street Easement Acquisition-Contract 721105	520,000				520,000
Street Improvement Mirando City	268,076				268,076
Street Improvement Mirando City-Contract 70039	189,817				189,817
Street Improvement Mirando City-Contract 70831	168,835				168,835
Street Paving El Pico Road Contract 715105	288,325				288,325
Street Paving Larga Vista-Contract 703155	552,564				552,564
Street Paving-Contract 702691	141,025				141,025
Subdivision-Contract 703155	181,989				181,989
Tanquesitos I & II; Los Altos Contract 716941	440,000				440,000
Tanquesitos Sewer Facilities	510,000				510,000
TWDB Colonias Project County/City Interlocal	55,839				55,839
TWDB GO11800 EDAP Water	4,374,906				4,374,906
TWDB GO11900 CWTAP Wastewater	1,509,672				1,509,672
TXDot ARRA E. Del Mar Blvd.	318,155				318,155
TXDot ARRA Espejo Molina Road	505,013				505,013
TXDot ARRA Mangana Hein	1,950,643				1,950,643
TXDot Bruni Paving & Drainage	670,747				670,747
TXDot Corralitos Paving & Drainage	4,980				4,980
TXDot El Cenizo Paving & Drainage	2,302,908				2,302,908
TXDot Mirando Paving & Drainage	361,787				361,787
TXDot Peñitas 2nd call	1,111,959				1,111,959
TXDot Peñitas 3rd call	1,194,603				1,194,603
TXDot Ranchitos 359	392,035				392,035
TXDot Rio Bravo Annex	629,735				629,735
TXDot Rio Bravo Drainage & Paving	3,175,837				3,175,837
TXDot San Carlos I & II	1,518,892				1,518,892
TXDot Tanquecitos 1 & 2	2,179,159				2,179,159
Upgrade Soil Roads Peñitas West Contract 71783	331,402				331,402
Water Line Replacement WA #2	410,991				410,991
Water Wells Bruni, Mirando, Oilton, & Sta. Teresi	696,003				696,003
Wormser Road Project County/City Interlocal	104,436				104,436
Total Infrastructure	57,493,976				57,493,976

Infrastructure and Environmental Services

Infrastructure in Progress

Bruni Arsenic Removal Water System	6,790	28,008			34,798
Bruni Paving Design Project	47,500				47,500
County Transportation Infrastructure		391,068			391,068
EDA08-88-04040 Rail Bypass	294,000				294,000
Hydrologic & Hydraulic Analysis & Master Drainage Plan		189,660			189,660
La Presa Colonia Project	114,538				114,538
La Presa Subdivision	46,100	12,150			58,250
Loop 20 Extension Project	210,809	1,215,899			1,426,708
Loop 20 Stimulus Project	3,296,074	12,718			3,308,792
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	760,796				760,796
Remove and Replace 2 New Leopoid Filters	369,750				369,750
Sewerline w/manholes-Contract 720155	78,200				78,200
Total Infrastructure in Progress	9,477,065	1,849,503			11,326,568

(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, 2015

	Capital and Infrastructure Assets At 9/30/14	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/15
Infrastructure and Environmental Services					
Bridges					
Aguilares Rd: Timber Stringer at Agua Azul Crk	16,934				16,934
Alamo Rd: Timber Stringer at Br of Jaboncillo Crk	53,106				53,106
Callaghan Rd: Timber Stringer at Br of Carrizitos Crk	11,595				11,595
Callaghan Rd: Timber Stringer at Br of Carrizitos Crk	9,783				9,783
Callaghan Rd: Timber Stringer at Br of Carrizitos Crk	18,446				18,446
Callaghan Rd: Timber Stringer at Br of Carrizitos Crk	9,077				9,077
Callaghan Rd: Timber Stringer at Br of Carrizitos Crk	11,693				11,693
Callaghan Rd: Timber Stringer at Br of Carrizitos Crk	144,223				144,223
Callaghan Rd: Timber Stringer at Br of Carrizitos Crk	12,603				12,603
Callaghan Rd: Timber Stringer at Br of Venado Crk	8,928				8,928
Callaghan Rd: Timber Stringer at Carrizitos Crk	18,950				18,950
Callaghan Rd: Timber Stringer at Becerra Crk	12,778				12,778
Eistetter Rd: Timber Stringer at Dolores Crk Relief	7,315				7,315
Eistetter Rd: Timber Stringer at Br of Dolores Crk	7,315				7,315
Eistetter Rd: Timber Stringer at Dolores Crk	142,666				142,666
Espejo-Gates Rd: Steel Girder at Velenzuela Crk	7,032				7,032
Espejo-Gates Rd: Steel Girder at Velenzuela Crk R	5,224				5,224
Espejo-Gates Rd: Timber Stringer at Canyon Crk	8,928				8,928
Jennings Road: Culvert at Agua Azul Creek	154,969				154,969
Jennings Road: Culvert at Barrocito Creek	98,210				98,210
Jordan Ranch Rd: Timber Stringer at Br of San Juan	12,674				12,674
La Martinera Rd: Timber Stringer at Br of Venado	13,117				13,117
La Martinera Rd: Timber Stringer at Dolores Crk	32,780				32,780
La Martinera Rd: Culvert at Br of Jaboncillo Crk	70,004				70,004
Las Tiendas Rd: Timber Stringer at Br of Santa Is	7,837				7,837
Las Tiendas Rd: Timber Stringer at Br of Santa Is	10,483				10,483
Las Tiendas Rd: Timber Stringer at Br of Tejones 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
Total Bridges	2,186,762				2,186,762

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2015

	Capital and Infrastructure Assets At 9/30/14	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/15
Infrastructure and Environmental Services					
Paved Roads					
Colonias, Network 3-Inter Comm Ind Pk	683,069				683,069
Colonias, Network 4-Pinto Valle Ind Pk	490,956				490,956
Colonias, Network 6-Botines	254,785				254,785
Community-Aguilares	72,552				72,552
Community-Bruni	493,353				493,353
Community-Mirando City	406,290				406,290
Community-Oilton City	480,145				480,145
East Del Mar Boulevard/San Ignacio Road	12,433				12,433
Espejo-Molina Road	1,011,387				1,011,387
Jennings	1,944,389				1,944,389
Mangana-Hein Road	1,696,436				1,696,436
Penitas West Drive	502,112				502,112
Road Upgrade	977,030				977,030
Total Paved Roads	9,024,936				9,024,936
Caliche Roads					
Alamo Road	1,980,115				1,980,115
Callaghan Road	880,051				880,051
Chapote-Mesas	3,101,133				3,101,133
Colonias, Network 1-Colorado Acres, etc.	188,582				188,582
Colonias, Network 2-Pueblo Nuevo	73,338				73,338
Colonias, Network 4-Pinto Valle Ind Pk	345,734				345,734
Colonias, Network 5-D-5 Acres	62,861				62,861
Colonias, Network 6-Botines	94,291				94,291
Community-Aguilares	83,814				83,814
Community-Mirando City	261,920				261,920
Community-Oilton City	115,245				115,245
Eagle Pass	1,435,322				1,435,322
Espejo-Gates	1,037,203				1,037,203
Galvan	1,121,018				1,121,018
J. C. Perez Road	1,833,440				1,833,440
Jefferies	1,037,203				1,037,203
Jennings	544,794				544,794
Jordan Road	104,768				104,768
Las Tiendas	157,152				157,152
Lincoln-Nicholson road	83,814				83,814
Magnolia	240,966				240,966
Mangana-Hein Road	618,131				618,131
Mills-Bennet	52,384				52,384
Moreno	115,245				115,245
Penitas West Drive	52,384				52,384
Pescadito	209,536				209,536
Phelps	209,536				209,536
Pintas Adami S	220,013				220,013
Road Upgrade	1,629,394				1,629,394
Rubio Road	324,781				324,781
San Juan	31,430				31,430
San Pablo	429,549				429,549
Santo Nino	251,443				251,443
Superior	1,278,170				1,278,170
Vaquillas	1,948,685				1,948,685

(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, 2015

	Capital and Infrastructure Assets At 9/30/14	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/15
Infrastructure and Environmental Services					
Caliche Roads (continued)					
Webb	52,384				52,384
Webb	565,747				565,747
Welhousen Road	34,481				34,481
Wilson	869,574				869,574
Wormser Road	3,446,867				3,446,867
Total Caliche Roads	27,122,498				27,122,498
Dirt Roads					
Alamo Road	141,437				141,437
Callaghan Road	26,192				26,192
Community-Bruni	31,430				31,430
Community-Oilton City	7,858				7,858
Martinena	199,059				199,059
Pintas Adami N	178,106				178,106
Pintas Adami S	18,334				18,334
Raices Road	172,867				172,867
San Juan	62,861				62,861
Webb	10,477				10,477
Webb	57,622				57,622
Zamora	78,576				78,576
Total Dirt Roads	984,819				984,819
Dam					
Lake Casa Blanca Dam	3,888,325				3,888,325
Total Dams	3,888,325				3,888,325
Cattle Guards					
31 County Roads	71,968				71,968
Total Cattle Guards	71,968				71,968
Culverts					
34 County Roads	33,410				33,410
Total Culverts	33,410				33,410
Total Infrastructure and Environmental Services	125,630,445	2,519,834	243,336		127,906,943
Total Governmental Funds Capital Assets	283,399,162	8,432,743	416,237	-	291,415,667

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STATISTICAL SECTION

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

<u>Contents</u>	<u>Page</u>
Financial Trends	288
<i>These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.</i>	
Revenue Capacity	293
<i>These schedules contain information to help the reader assess the county's most significant local revenue source, the property tax.</i>	
Debt Capacity	297
<i>These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	302
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place.</i>	
Operating Information	304
<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)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental Activities										
Net investment in capital assets	\$ 38,299,037	\$ 53,210,956	\$ 58,808,268	\$ 65,271,102	\$ 74,261,362	\$ 76,248,644	\$ 92,248,111	\$ 92,240,390	\$ 92,425,763	\$ 81,637,053
Restricted	32,891,275	26,825,485	24,716,158	19,107,614	15,269,483	18,706,937	10,223,131	11,503,341	31,853,708	27,009,185
Unrestricted	20,950,298	22,068,632	24,234,470	25,871,767	23,576,356	21,882,025	23,344,457	30,860,955	18,883,487	25,345,496
Total governmental activities net position	\$ 92,140,610	\$ 102,105,073	\$ 107,758,896	\$ 110,250,483	\$ 113,107,201	\$ 116,837,606	\$ 125,815,699	\$ 134,604,686	\$ 143,162,958	\$ 133,991,734
Business-type Activities										
Net investment in capital assets	\$ 3,618,563	\$ 4,785,698	\$ 5,139,928	\$ 7,144,647	\$ 7,463,878	\$ 7,732,863	\$ 7,825,613	\$ 7,983,666	\$ 8,795,418	\$ 10,102,264
Restricted	409,374	440,423	465,055	669,821	588,084	475,805	449,697	425,901	114,801	114,894
Unrestricted	(56,722)	99,743	(545,597)	(1,729,805)	(2,157,197)	(2,698,698)	(3,089,405)	(4,394,762)	(5,099,672)	(3,830,491)
Total business-type activities net position	\$ 3,971,215	\$ 5,325,864	\$ 5,059,386	\$ 6,084,663	\$ 5,894,765	\$ 5,509,970	\$ 5,185,905	\$ 4,014,805	\$ 3,810,547	\$ 6,386,667
Primary government										
Net investment in capital assets	\$ 41,917,600	\$ 57,996,654	\$ 63,948,196	\$ 72,415,749	\$ 81,725,240	\$ 83,981,507	\$ 100,073,724	\$ 100,224,056	\$ 101,221,181	\$ 91,739,317
Restricted	33,300,649	27,265,908	25,181,213	19,777,435	15,857,567	19,182,742	10,672,828	11,929,242	31,968,509	27,124,079
Unrestricted	20,893,576	22,168,375	23,688,873	24,141,962	21,419,159	19,183,327	20,255,052	26,466,193	13,783,815	21,515,005
Total primary government net position	\$ 96,111,825	\$ 107,430,937	\$ 112,818,282	\$ 116,335,146	\$ 119,001,966	\$ 122,347,576	\$ 131,001,604	\$ 138,619,491	\$ 146,973,505	\$ 140,376,401

Source: Webb County Financial Records

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental activities:										
General Government	\$ 17,296,207	\$ 18,549,088	\$ 18,796,914	\$ 19,529,349	\$ 18,948,883	\$ 20,033,431	\$ 21,584,137	\$ 21,325,783	\$ 21,729,086	\$ 22,027,892
Public Safety	10,935,866	12,768,004	15,465,583	14,718,686	16,125,721	18,190,180	20,736,475	20,098,365	22,426,626	26,221,560
Justice System	22,456,105	23,113,185	24,063,994	25,812,412	28,545,284	30,365,035	29,832,372	36,836,907	31,920,125	37,689,154
Health and Human Services	16,877,807	17,248,300	17,247,443	19,079,091	22,634,805	19,546,705	19,362,513	21,659,229	23,048,160	28,740,016
Infrastructure and Environmental	6,585,998	7,490,018	7,977,061	7,939,826	7,579,992	8,329,933	7,751,925	8,931,515	8,050,005	7,493,042
Correction and Rehabilitation	13,601,562	15,350,489	15,682,656	17,550,908	17,278,819	17,644,960	18,726,009	16,513,892	17,949,992	18,566,233
Community and Economic Development	2,798,769	2,225,553	3,293,474	3,185,279	3,646,297	2,825,041	3,320,203	3,546,943	4,058,091	4,155,237
Interest on long-term debt	3,198,673	3,540,440	3,317,538	3,084,044	2,892,291	2,720,552	2,667,951	2,982,351	2,898,331	2,864,085
Total governmental activities expenses	93,750,987	100,305,077	105,844,663	110,899,595	117,652,092	119,655,837	123,981,585	131,894,985	132,080,416	147,757,219
Business-type activities:										
Webb County Water Utility	1,736,292	1,955,990	2,296,751	2,261,606	2,267,954	2,309,817	2,302,722	2,373,514	2,633,116	3,032,915
Casa Blanca Golf Course	-	-	-	921,017	885,247	965,866	962,370	893,138	738,441	573,903
Total business-type activities expenses	1,736,292	1,955,990	2,296,751	3,182,623	3,153,201	3,275,683	3,265,092	3,266,652	3,371,557	3,606,818
Total primary government expenses	\$ 95,487,279	\$ 102,261,067	\$ 108,141,414	\$ 114,082,218	\$ 120,805,293	\$ 122,931,520	\$ 127,246,677	\$ 135,161,637	\$ 135,451,973	\$ 151,364,037
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 2,087,046	\$ 2,047,691	\$ 2,075,547	\$ 3,187,764	\$ 2,272,797	\$ 2,495,388	\$ 2,809,458	\$ 3,159,763	\$ 3,800,593	\$ 4,311,046
Public Safety	3,134,551	1,207,317	3,855,435	2,050,776	4,717,582	3,998,400	561,805	608,523	675,074	346,756
Justice System	4,680,414	3,207,518	3,220,321	4,211,504	4,298,777	4,529,738	4,896,781	12,044,412	3,475,417	4,034,442
Health and Human Services	238,969	296,884	423,388	102,359	34,567	3,874	8,270	11,336	28,028	14,248
Infrastructure and Environmental	4,235,115	4,630,919	4,803,492	4,375,586	3,923,133	4,134,804	4,648,927	3,989,487	3,996,796	3,594,458
Correction and Rehabilitation	126,668	60,894	25,795	5,033	127,230	27,428	29,015	31,750	20,753	29,347
Operation grants and contributions	25,210,288	24,633,216	25,640,352	25,354,360	32,770,275	29,628,345	36,334,631	35,466,810	36,580,609	41,983,516
Capital grants and contributions	6,076,953	2,605,997	2,037,104	2,298,073	1,916,864	2,723,063	3,990,580	302,043	994,785	391,068
Total governmental activities program revenues	45,770,004	38,690,436	42,081,434	41,585,455	50,061,025	47,541,040	53,279,447	55,614,124	49,572,055	54,704,881
Business-type activities:										
Charges for services:										
Webb County Water Utility	1,346,221	1,399,393	1,498,471	1,749,499	1,835,983	1,753,657	1,838,460	1,547,743	1,839,294	1,852,588
Casa Blanca Golf Course	-	-	-	685,272	651,090	644,864	627,038	410,276	350,541	185,948
Total business-type activities program revenues	1,346,221	1,399,393	1,498,471	2,434,771	2,487,073	2,398,521	2,465,498	1,958,019	2,189,835	2,038,536
Total primary government program revenues	\$ 47,116,225	\$ 40,089,829	\$ 43,579,905	\$ 44,020,226	\$ 52,548,098	\$ 49,939,561	\$ 55,744,945	\$ 57,572,143	\$ 51,761,890	\$ 56,743,417
Net (expense)/revenue	\$ (47,980,983)	\$ (61,614,641)	\$ (63,763,229)	\$ (69,314,140)	\$ (67,591,067)	\$ (72,114,797)	\$ (70,702,138)	\$ (76,280,861)	\$ (82,508,361)	\$ (93,052,338)
Governmental activities	(47,980,983)	(61,614,641)	(63,763,229)	(69,314,140)	(67,591,067)	(72,114,797)	(70,702,138)	(76,280,861)	(82,508,361)	(93,052,338)
Business-type activities	(390,071)	(11,011)	(798,280)	(747,852)	(666,128)	(877,162)	(799,594)	(1,308,633)	(1,181,722)	(1,568,282)
Total primary government net expense	\$ (48,371,054)	\$ (61,625,652)	\$ (64,561,509)	\$ (70,061,992)	\$ (68,257,195)	\$ (72,991,959)	\$ (71,501,732)	\$ (77,589,494)	\$ (83,690,083)	\$ (94,620,620)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes, levied for general purposes	\$ 36,116,290	\$ 44,138,959	\$ 45,145,606	\$ 50,006,144	\$ 48,775,967	\$ 50,269,312	\$ 53,878,744	\$ 57,732,293	\$ 63,095,824	\$ 68,425,237
Property taxes, levied for debt service	6,294,045	7,017,997	6,788,531	7,646,116	7,637,109	6,961,922	5,741,236	6,488,269	6,991,248	7,264,910
Hotel/Motel occupancy tax	500,761	480,210	469,252	388,876	414,277	616,619	592,473	602,264	601,009	599,835
Sales and miscellaneous tax	11,718,938	13,144,123	13,198,474	11,960,011	12,128,831	15,163,184	17,454,097	17,916,176	18,109,214	17,704,934
Unrestricted investment earnings	2,469,470	3,455,986	2,117,842	499,529	235,330	349,911	205,678	188,383	157,062	158,085
Miscellaneous	1,718,943	3,799,842	2,311,382	2,072,857	1,667,492	2,977,653	2,424,832	1,874,035	1,908,420	978,135
Special Item-Gain (loss) on sale of capital asset	-	-	(220,149)	-	-	-	-	2,834,000	-	-
Transfers	(166,414)	(282,260)	(469,743)	(2,331,794)	(474,950)	(491,550)	(475,000)	(475,000)	(916,353)	(4,208,429)
Total governmental activities	58,652,033	71,754,857	69,341,195	70,241,739	70,384,056	75,847,051	79,822,060	87,160,420	89,946,424	90,922,707
Business-type activities:										
Unrestricted investment earnings	58,978	47,478	54,618	11,165	1,281	816	528	433	154	65
Miscellaneous	-	-	7,440	-	-	-	-	-	60,960	6,975
Transfers	166,414	282,260	469,743	2,331,794	474,950	491,550	475,000	475,000	916,353	4,208,429
Total business-type activities	225,392	329,738	531,801	2,342,959	476,231	492,366	475,528	475,433	977,467	4,215,469
Total primary government	\$ 58,877,425	\$ 72,084,595	\$ 69,872,996	\$ 72,584,698	\$ 70,860,287	\$ 76,339,417	\$ 80,297,588	\$ 87,635,853	\$ 90,923,891	\$ 95,138,176
Change in Net Position										
Governmental activities	\$ 10,671,050	\$ 10,140,216	\$ 5,577,966	\$ 927,599	\$ 2,792,989	\$ 3,732,254	\$ 9,119,922	\$ 10,879,559	\$ 7,438,063	\$ (2,129,631)
Business-type activities	(164,679)	318,727	(266,479)	1,595,107	(189,897)	(384,796)	(324,066)	(833,200)	(204,255)	2,647,187
Total primary government	\$ 10,506,371	\$ 10,458,943	\$ 5,311,487	\$ 2,522,706	\$ 2,603,092	\$ 3,347,458	\$ 8,795,856	\$ 10,046,359	\$ 7,233,808	\$ 517,556

Source: Webb County Financial Records

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Property taxes, levied for general purposes	\$ 36,116,290	\$ 44,138,959	\$ 45,145,606	\$ 50,006,144	\$ 48,775,967	\$ 50,269,312	\$ 53,878,744	\$ 57,732,293	\$ 63,095,824	\$ 68,425,237
Property taxes, levied for debt service	6,294,045	7,017,997	6,788,531	7,646,116	7,637,109	6,961,922	5,741,236	6,488,269	6,991,248	7,264,910
Hotel Motel occupancy tax	500,761	480,210	469,252	388,876	414,277	616,619	592,473	602,264	601,009	599,835
Sales and miscellaneous tax	11,718,938	13,144,123	13,198,474	11,980,011	12,128,831	15,163,184	17,454,097	17,916,176	18,109,214	17,704,934
Total Taxes	\$ 54,630,034	\$ 64,781,289	\$ 65,601,863	\$ 70,001,147	\$ 68,956,184	\$ 73,011,037	\$ 77,666,550	\$ 82,739,002	\$ 88,797,295	\$ 93,994,916

Source: Webb County Financial Records

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Fund										
Reserved	\$ 200,271	\$ 188,155	\$ 183,688	\$ 211,656						
Unreserved	11,731,590	11,937,403	12,427,059	12,819,406						
NonSpendable					\$ 617,021	\$ 258,401	\$ 376,582	\$ 281,563	\$ 298,831	\$ 219,957
Restricted					-	8,692	8,692	3,091,555	-	-
Committed									4,592,593	4,594,189
Assigned					1,384,216	3,457,339	1,900,198	1,127,677	1,851,067	34,009
Unassigned					10,836,836	9,187,125	11,465,393	13,022,451	14,007,784	15,262,776
Total general fund	\$ 11,931,861	\$ 12,125,558	\$ 12,610,747	\$ 13,031,062	\$ 12,838,073	\$ 12,911,557	\$ 13,750,865	\$ 17,523,246	\$ 20,750,275	\$ 20,110,931
All other governmental funds										
Reserved	\$ 24,080,205	\$ 33,059,300	\$ 26,620,148	\$ 23,868,548						
Unreserved, reported in:										
Special revenue funds	1,662,955	(432,211)	559,451	(1,126,561)						
Debt service funds	358,038	218,279	(459,215)	129,166						
Capital projects funds	6,311,934	(6,370,556)	(2,602,587)	(3,763,539)						
Other purposes										
NonSpendable					\$ 15,261	\$ 26,758	\$ 17,456	\$ -	\$ 10,846	\$ 13,553
Restricted					13,687,636	17,074,832	12,936,042	29,876,044	29,603,893	24,830,117
Committed					1,551,325	1,596,655	1,382,174	1,727,447	2,236,875	2,156,325
Assigned					-	-	-	27,950	2,094	9,190
Unassigned					-	-	-	(61,310)	(147,792)	(102,147)
Total all other governmental funds	\$ 32,413,132	\$ 26,474,812	\$ 24,117,797	\$ 19,107,814	\$ 15,254,222	\$ 18,698,245	\$ 14,335,672	\$ 31,570,131	\$ 31,705,916	\$ 26,907,038

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)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues										
Property Taxes	\$ 42,602,079	\$ 50,892,084	\$ 51,554,513	\$ 56,535,152	\$ 56,579,719	\$ 56,988,838	\$ 59,617,606	\$ 63,691,697	\$ 68,515,977	\$ 75,501,743
Sales and miscellaneous taxes	12,963,695	13,634,036	13,663,785	12,503,752	12,376,533	15,574,720	17,862,156	18,495,154	18,975,448	18,173,185
Fees and fines	4,716,143	3,111,677	5,940,378	3,848,766	5,968,540	5,749,751	2,804,166	2,807,158	2,259,807	2,105,797
Intergovernmental	28,342,298	24,156,839	23,951,278	24,284,319	30,866,455	28,162,181	36,541,421	31,317,047	33,817,371	37,630,781
Charges for services	7,839,634	8,114,493	8,087,445	8,913,026	7,856,131	8,147,044	8,702,816	8,844,727	9,745,491	10,298,480
Investments earnings	2,259,388	3,210,672	1,931,921	443,239	192,728	307,357	175,903	166,541	140,468	136,320
Miscellaneous	1,328,123	3,694,845	2,489,064	2,074,404	1,610,081	2,679,690	2,406,119	1,173,010	1,539,489	902,421
Grant matching	3,059,526	3,186,252	3,661,407	3,319,921	3,685,210	4,082,152	3,353,599	3,545,511	3,322,738	4,345,606
Total revenues	103,110,866	110,000,898	111,279,791	111,922,579	119,135,397	121,691,733	131,463,786	130,040,845	138,316,789	149,094,333
Expenditures										
General government	16,215,203	17,457,169	17,452,168	18,107,613	16,998,611	17,985,173	18,341,406	19,535,368	20,376,488	21,298,009
Public safety	10,599,609	12,216,432	14,899,950	13,916,789	14,637,195	17,036,650	18,857,626	18,591,416	20,008,963	21,976,779
Justice system	20,058,672	21,836,485	23,770,069	25,544,922	25,956,577	26,594,005	27,872,233	29,948,628	30,904,911	32,963,526
Health and human services	16,626,241	16,928,102	17,164,955	18,674,561	21,066,011	18,620,193	18,693,717	21,049,604	22,514,884	27,751,676
Infrastructure and environmental services	5,675,688	5,962,380	6,803,890	6,534,337	6,819,273	6,676,067	6,696,596	6,834,335	6,597,085	6,635,303
Correction and rehabilitation	13,289,776	15,070,883	15,571,285	15,920,904	16,514,996	16,653,857	17,743,811	15,816,101	16,913,141	18,895,127
Community and economic development	2,410,854	2,204,609	2,816,408	2,670,385	4,170,801	2,818,956	3,511,308	3,278,995	3,413,031	3,472,029
Debt service:										
Principal	3,617,237	4,085,374	4,567,088	4,903,717	4,990,210	4,186,585	4,193,075	4,642,990	5,232,501	5,575,524
Interest and other charges	3,301,728	3,461,165	2,913,361	3,010,416	2,824,413	2,634,158	2,655,815	2,249,843	2,810,746	2,424,612
Payment to escrow agent	-	-	436,629	-	-	-	-	-	-	-
Bond issuance costs	-	30,000	192,447	-	-	394,976	-	452,344	-	138,592
Capital outlay	12,880,148	17,950,046	12,278,391	6,744,812	9,898,351	11,062,509	14,865,130	6,898,642	7,145,711	8,929,323
Total expenditures	\$ 91,795,008	\$ 99,252,599	\$ 106,588,250	\$ 109,283,644	\$ 113,978,087	\$ 113,600,620	\$ 118,565,387	\$ 129,298,266	\$ 135,917,461	\$ 150,060,500
Excess (deficiency) of revenues over (under) expenditures	11,315,878	10,748,299	4,691,541	2,638,935	5,157,310	8,091,113	12,898,399	742,579	2,399,328	(966,167)
Other Financing Sources (Uses)										
Transfer in	2,034,902	6,981,872	2,679,280	1,565,014	6,287,546	2,024,259	4,305,544	3,560,807	2,990,379	5,082,254
Transfer out	(2,001,316)	(7,139,133)	(2,865,302)	(1,827,944)	(5,762,496)	(2,600,962)	(5,780,545)	(4,154,807)	(3,465,379)	(10,323,295)
Bonds issued:										
Refunding bonds issued	-	-	19,665,000	-	-	18,398,000	-	8,828,700	-	-
Long-term debt issued	11,684,974	1,680,000	1,125,000	-	-	6,406,714	-	16,888,766	-	8,376,181
Premium on bonds issued	-	-	-	-	-	1,649,513	-	1,085,201	-	887,143
Discount on bonds issued	(61,863)	-	-	-	-	-	-	(153,130)	-	-
Payments to refunded bond escrow agent	-	-	(15,011,513)	-	-	(19,454,380)	-	(9,248,674)	-	(9,100,302)
Capital leases	37,790	-	-	-	329,067	-	-	1,606,029	308,268	576,352
Proceeds of capital leases	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	9,489	6,620	8,920	220	5,420	17,465	4,900	97,360	19,260	90,495
Total other financing sources and uses	11,703,976	1,529,359	5,601,385	(262,710)	859,537	6,440,609	(1,470,101)	18,510,252	(147,472)	(4,411,172)
Special Items:										
Proceeds from sale of land	-	-	-	-	-	-	-	3,084,000	-	-
Net change in fund balance	\$ 23,019,854	\$ 12,277,658	\$ 10,292,926	\$ 2,376,225	\$ 6,016,847	\$ 14,531,722	\$ 11,428,298	\$ 22,336,831	\$ 2,251,856	\$ (5,377,339)
Debt service as a percentage of noncapital	8.8%	9.3%	7.9%	7.7%	7.5%	6.7%	6.6%	5.6%	6.2%	5.7%

Source: Webb County Financial Records

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

<u>Fiscal Years</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Less Exemptions (a)</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>
2006	9,806,299	1,253,480	1,391,827	9,667,952	0.437923
2007	12,263,445	1,359,137	1,579,228	12,043,354	0.420055
2008	12,507,070	1,490,470	1,677,469	12,320,071	0.420055
2009	13,908,830	1,660,663	1,942,903	13,626,590	0.420055
2010	13,862,955	1,704,356	2,026,475	13,540,836	0.420055
2011	14,174,131	1,608,054	2,047,159	13,735,026	0.420055
2012	14,576,740	1,853,480	2,202,335	14,227,886	0.420055
2013	15,403,771	2,063,375	2,194,824	15,272,322	0.420055
2014	16,542,780	2,455,536	2,472,535	16,525,781	0.420055
2015	18,461,485	2,514,383	2,462,427	18,513,441	0.414700

(a) Exemptions are primarily made up of the homestead property exemption of approximately 21%

Source: Webb County Appraisal District

Note: Property in the county is reassessed each year. Property is assessed at actual value; therefore, the assessed values are equal to actual value. Tax rates are per \$100 of assessed value.

WEBB COUNTY, TEXAS
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

Tax Rates *										
Name	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
County Direct Rates										
General Fund	0.366386	0.355921	0.355921	0.354589	0.354589	0.359964	0.366906	0.364406	0.364406	0.360985
Road and Bridge - Special Revenue Fund	0.005942	0.005593	0.008079	0.008079	0.008101	0.008327	0.012467	0.012467	0.012496	0.012496
Debt Service Fund	0.065595	0.058541	0.056055	0.057387	0.057365	0.051764	0.040682	0.043182	0.043153	0.041219
Total Direct Rate	0.437923	0.420055	0.414700							
Other Special District Rates										
Laredo Community College	0.23371	0.23050	0.22220	0.22110	0.22720	0.23812	0.25854	0.25776	0.25522	0.297163
Webb County Drainage Dist.#1	0.10600	0.09197	0.07867	0.06625	0.06411	0.06417	0.06417	0.06417	0.06371	0.059285
School Districts Rates										
Laredo I.S.D.	1.55411	1.49551	1.27400	1.27400	1.27400	1.27400	1.27400	1.27400	1.27400	1.41080
Mirando I.S.D.	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000**	0.00000
United I.S.D.	1.60687	1.47436	1.18487	1.18487	1.19486	1.19486	1.19486	1.19486	1.19486	1.21486
Webb Consolidated I.S.D.	1.20738	1.09190	0.84777	0.85427	0.84753	0.84630	0.85190	0.86784	0.86784	0.86784
Cities and Towns Rates										
City of El Cenizo	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
City of Laredo	0.63700	0.63700	0.63700	0.63700	0.63700	0.63700	0.63700	0.63700	0.63700	0.63700
City of Rio Bravo	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000

Tax Levies										
Name	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Webb County	42,351,341	50,623,052	51,752,884	55,559,866	56,069,370	57,474,928	59,565,434	63,960,211	69,227,883	76,580,966
Laredo Community College	17,727,308	19,720,017	21,192,705	23,297,634	24,304,862	25,422,145	27,353,531	27,592,527	28,113,009	33,605,043
Webb County Drainage Dist.#1	132,457	160,751	190,827	213,898	223,986	229,258	209,102	174,698	179,153	185,106
School Districts										
Laredo I.S.D.	26,644,992	27,671,836	25,966,124	27,408,723	27,210,755	27,078,969	27,100,363	27,193,890	26,774,619	29,450,271
Mirando I.S.D.	-	-	-	-	-	-	-	-	-	-
United I.S.D.	100,665,114	113,168,711	95,866,850	108,147,626	111,038,081	112,407,770	122,310,106	138,858,408	154,451,096	180,574,086
Webb Consolidated I.S.D.	13,931,340	20,767,720	13,127,962	14,329,438	12,207,972	12,528,578	11,053,369	7,389,106	7,813,403	8,044,240
Cities and Towns										
City of El Cenizo	105,939	123,817	130,923	157,672	167,357	159,841	158,404	154,077	161,946	163,307
City of Laredo	47,466,861	53,559,195	59,584,704	65,642,009	66,926,927	67,184,974	66,842,112	67,725,329	69,771,920	71,934,593
City of Rio Bravo	235,085	278,749	287,185	333,983	326,317	319,692	318,062	313,412	320,595	319,862

*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, 2015
(amounts expressed in thousands)

Taxpayer	2015			2006		
	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Lewis Petro Properties Inc.	\$ 1,133,284	1	6.12 %	\$ 150,150	2	1.55 %
SM Energy Company	992,994	2	5.36			
Rosetta Resources	525,516	3	2.84	\$ 125,052	4	1.29
Chesapeake Operating Inc.	418,560	4	2.26			
Anadarko E&P Onshore LLC	406,308	5	2.19			
Gates Mineral Company LTD	304,742	6	1.65			
Regency Field Services	232,245	7	1.25			
Escondido ResourcesII LLC	180,543	8	0.98			
Fasken Oil & Ranch LTD	167,634	9	0.91			
SN Catarina LLC	161,857	10	0.87			
Laredo Texas Hospital Co.				105,055	7	1.09
EOG Resources				140,143	3	1.45
Conoco Phillips Company				756,906	1	7.83
AEP Texas Central Co.				113,369	6	1.17
Houston Exploration Co.				80,367	8	0.83
Chevron USA Inc.				60,310	10	0.62
Killam Oil Ltd.				122,457	5	1.27
Bruni Mineral Trust #2				62,904	9	0.65
Total	\$ 4,523,683		24.43 %	\$ 1,716,713		17.75 %

(1) Webb County Appraisal District.

WEBB COUNTY, TEXAS
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended September 30	Taxes Levied for the Fiscal Year	Total Adjusted Levy (A)	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Original Levy		Amount (B)	Percentage of Adjusted Levy
2006	42,345,265	42,345,265	40,335,639	95.25%	1,787,921	\$ 42,123,560	99.48%
2007	50,333,188	50,333,188	48,364,378	96.09%	1,752,852	\$ 50,117,230	99.57%
2008	51,718,832	51,718,832	48,960,055	94.67%	2,527,008	\$ 51,487,063	99.55%
2009	57,250,265	57,250,265	53,829,768	94.03%	3,149,190	\$ 56,978,958	99.53%
2010	56,835,964	56,835,964	53,287,216	93.76%	3,236,115	\$ 56,523,331	99.45%
2011	57,665,352	57,665,352	54,749,220	94.94%	2,582,009	\$ 57,331,229	99.42%
2012	59,746,052	59,746,052	57,262,395	95.84%	2,096,688	\$ 59,359,083	99.35%
2013	63,913,519	63,913,519	61,765,988	96.64%	1,611,308	\$ 63,377,296	99.16%
2014	69,309,075	69,309,075	66,913,529	96.54%	1,684,879	\$ 68,598,408	98.97%
2015	76,442,782	76,442,782	74,184,946	97.05%	-	\$ 74,184,946	97.05%

(A) Webb County Tax Office; based on 100% valuation.

A collection rate between 92% to 97% is anticipated in the current year with the 8% to 3% anticipated in subsequent years.

(B) Includes current tax collections, delinquent taxes collected.

WEEB COUNTY, TEXAS
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities				Business-Type Activities				Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
	General Obligation Bonds	Tax Notes	Capital Leases	Revolving Loans	Water & Sewer Bonds	General Obligation Bonds	Capital Leases				
2006	73,035,222	-	403,634	426,157	3,520,000	3,212,766	-	-	80,597,779	1.69%	340
2007	69,194,068	1,680,000	320,591	275,754	3,430,000	3,089,017	-	-	77,989,430	1.57%	319
2008	70,910,741	2,385,000	239,323	120,106	3,320,000	3,597,141	-	-	80,572,311	1.50%	322
2009	65,747,336	1,920,000	187,569	-	3,165,000	4,298,801	467,506	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	1.19%	306
2014	71,212,918	-	1,573,986	-	-	6,280,035	133,090	133,090	79,200,029	1.05%	280
2015	66,195,469	-	1,745,559	-	-	5,718,099	102,856	102,856	73,761,983	N/A	255

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

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

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

Fiscal Year	Governmental Activities:			Tax Notes	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value ¹ of Property		Percentage of Personal Income	Per Capita ²
	Certificates of Obligation	Limited Tax Improvement Bonds	Limited Refunding Bonds				Actual Taxable Value ¹ of Property	Percentage of Personal Income		
2006	34,274	9,670	29,242	-	941	72,245	0.75%	1.51%	304.89	
2007	32,575	9,154	27,465	1,680	1,159	69,715	0.58%	1.41%	284.83	
2008	31,522	7,155	32,210	2,408	700	72,596	0.59%	1.35%	290.22	
2009	29,456	6,680	29,594	1,936	986	66,680	0.49%	1.19%	265.56	
2010	27,828	6,190	27,366	1,445	1,868	60,952	0.45%	1.02%	236.62	
2011	21,346	-	43,197	926	3,045	62,424	0.45%	0.96%	236.47	
2012	20,478	-	40,521	393	2,219	59,173	0.42%	0.87%	218.85	
2013	28,112	-	48,002	195	2,135	74,174	0.49%	1.04%	268.11	
2014	26,503	-	44,709	-	1,449	69,763	0.42%	0.92%	246.64	
2015	22,596	-	43,599	-	1,338	64,857	0.35%	Not Available	224.44	

Fiscal Year	Business-type Activities:			Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value ¹ of Property		Percentage of Personal Income	Per Capita ²
	Certificates of Obligation	Loans	Limited Refunding Bonds			Actual Taxable Value ¹ of Property	Percentage of Personal Income		
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%	0.09%	23.06	
2014	2,263	-	4,017	114	6,166	0.04%	0.08%	21.80	
2015	2,003	-	3,714	114	5,603	0.03%	Not Available	19.39	

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

¹ See the schedule of Assessed Value and Estimated Actual Value of Taxable Property.

² Population data can be found in the Schedule of Demographic and Economic Statistics.

WEBB COUNTY, TEXAS
Direct and Overlapping Governmental Activities Debt (A)
As of September 30, 2015
(amounts expressed in thousands)

<u>Governmental Subdivision</u>	<u>Net As Of</u>	<u>Amount</u>	<u>Applicable to County</u>	<u>Debt Amount</u>
Direct:				
Webb County	30-Sep-15	\$ 67,941	100%	\$ 67,941
Total Direct		<u>67,941</u>		<u>67,941</u>
Overlapping:				
Special Districts				
Laredo Community College	31-Aug-15	344,741	100%	344,741
Total Special Districts		<u>344,741</u>		<u>344,741</u>
City				
City of Laredo	30-Sep-15	224,013	100%	224,013
City of Rio Bravo	30-Sep-15	-	100%	-
City of El Ceinizo	30-Sep-15	-		-
Total City		<u>224,013</u>		<u>224,013</u>
School Districts				
Laredo I.S.D.	31-Aug-15	241,200	100%	241,200
Mirando City I.S.D.	31-Aug-15	-	100%	-
United I.S.D.	31-Aug-15	383,937	100%	383,937
Webb Consolidated I.S.D.	31-Aug-15	839	100%	839
Total School Districts		<u>625,976</u>		<u>625,976</u>
Total Overlapping		<u>1,194,729</u>		<u>1,194,729</u>
Total Direct and Indirect Overlapping Debt		<u>\$ 1,262,670</u>		<u>\$ 1,262,670</u>

(A) Respective Finance Departments

*Mirando I.S.D. Annexed by Webb Consolidated I.S.D.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Webb County. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

WEBB COUNTY, TEXAS
Legal Debt Margin Information
Last Ten Fiscal Years
(amounts expressed in thousands)

		<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Debt limit	0.25	\$ 2,451,575	\$ 3,065,861	\$ 3,126,768	\$ 3,477,208	\$ 3,465,739	\$ 3,543,533	\$ 3,644,185	\$ 3,850,943	\$ 4,135,695	\$ 4,615,371
Total net applicable to limit		<u>72,245</u>	<u>69,715</u>	<u>72,596</u>	<u>66,680</u>	<u>60,952</u>	<u>62,424</u>	<u>59,173</u>	<u>74,174</u>	<u>69,764</u>	<u>64,857</u>
Legal debt margin		<u>\$ 2,379,330</u>	<u>\$ 2,996,146</u>	<u>\$ 3,054,172</u>	<u>\$ 3,410,528</u>	<u>\$ 3,404,787</u>	<u>\$ 3,481,109</u>	<u>\$ 3,585,012</u>	<u>\$ 3,776,769</u>	<u>\$ 4,065,931</u>	<u>\$ 4,550,514</u>
Total net debt applicable to the limit as a percentage of debt limit		2.95%	2.27%	2.32%	1.92%	1.76%	1.76%	1.62%	1.93%	1.69%	1.41%
Assessed Valuation of All Taxable Property							\$ 18,513,442				
Assessed Valuation of Real Property							18,461,485				
Debt Limit, 25% of Real Property Assessed Valuation							4,615,371				
Amount of Debt Applicable to Constitutional Debt Limit:											
Total Bonded Debt Applicable						66,195					
Less Debt Service Fund Balance						(1,338)	64,857				
Legal Debt Margin, Under Article 3, Section 52, of the Texas Constitution							\$ 4,550,514				

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	
2006	1,406	1,107	299	157	338	0.60
2007	1,447	1,372	75	228	350	0.13
2008	1,553	1,622	(69)	265	349	(0.11)
2009	1,761	1,620	141	332	362	0.20
2010	1,837	1,555	282	478	350	0.34
2011	1,754	1,580	174	449	308	0.23
2012	1,839	1,622	217	367	281	0.33
2013	1,548	1,727	(179)	412	265	(0.26)
2014	1,839	2,011	(172)	502	287	(0.22)
2015	1,853	2,349	(496)	562	139	(0.71)

(a) Excludes transfers in

(b) Excludes depreciation and amortization

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

WEBB COUNTY, TEXAS
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population(1)	Personal Income (amount expressed in thousands)	Per Capita Personal income (2)	Median Age(1)	School Enrollment(3)	Unemployment Rate(2)
2006	236,952	4,769,133	20,127	26.6	62,153	5.4
2007	244,759	4,958,914	20,260	26.7	64,153	4.6
2008	250,144	5,386,686	21,534	26.8	65,139	5.1
2009	251,096	5,624,141	22,398	27.2	62,109	7.6
2010	257,590	5,961,227	23,142	27.3	65,526	8.8
2011	263,985	6,529,812	24,736	27.5	66,093	8.1
2012	270,381	6,769,544	25,037	27.6	67,988	7.2
2013	276,656	7,114,194	25,715	27.8	68,836	6.7
2014	282,859	7,561,382	26,732	28.0	68,278	5.9
2015	288,968	Not available	Not available	28.3	68,279	5.1

Data Sources

- (1) Texas VitalWeb
- (2) Texas LMI Tracer, Texas Labor Market
- (3) United Independent School District
Laredo Independent School District
Webb Consolidated School District

Note: Population and median age information are based on surveys conducted during the last quarter of the calendar year. Personnel income information is a total for the year. Unemployment rate information is an adjusted yearly average. School enrollment is based on the census at the start of the school year.

WEBB COUNTY, TEXAS
Principal Employers (A)
September 30, 2015

Employer	2015			2006		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
United Independent School District	6,282	1	2.17%	4,876	1	2.06%
Laredo Independent School District	4,289	2	1.48%	3,990	2	1.68%
City of Laredo	2,465	3	0.85%	2,238	3	0.94%
Laredo Sector Border Patrol	2,200	4	0.76%			
U.S. Department of Customs/Border Patr	1,950	5	0.67%	708	12	0.30%
H.E.B. Grocery Store	1,800	6	0.62%	1,245	8	0.53%
McDonald's Restaurant	1,540	7	0.53%	1,425	4	0.60%
Laredo Medical Center	1,500	8	0.52%	1,377	6	0.58%
Webb County	1,500	9	0.52%	1,400	5	0.59%
TX A&M International University	1,325	10	0.46%	969	9	0.41%
Walmart (4 locations)	1,171	11	0.41%	917	10	0.39%
Convergys	940	12	0.33%	700	13	0.30%
Laredo Community College	929	13	0.32%	866	11	0.37%
Doctor's Hospital	718	14	0.25%	697	14	0.29%
International Bank of Commerce	661	15	0.23%	688	15	0.29%
Stripes Convenience Stores	523	16	0.18%			
Laredo Energy Arena	266	17	0.09%	422	18	0.18%
Anderson Columbia	250	18	0.09%			
Border Region MHMR	250	19	0.09%	253	20	0.11%
Target Greatland	245	20	0.08%	607	16	0.26%
Laredo Candle				560	17	0.24%
The Laredo National Bank				1,275	7	0.54%
Circle K				309	19	0.13%
	30,804		10.66%	25,522		10.77%

(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									
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Government	211	223	227	233	234	234	243	250	258	265
Justice System	343	367	381	424	419	421	437	457	460	474
Public Safety	136	156	158	164	178	172	184	197	211	201
Corrections and Rehabilitation	230	227	233	235	246	249	254	261	265	272
Health and Human Services	339	311	313	311	325	330	293	287	288	298
Community and Economic Development	32	44	44	48	48	46	52	52	52	53
Infrastructure and Environmental Services	113	109	107	107	105	104	104	105	103	109
Total	<u>1,404</u>	<u>1,437</u>	<u>1,463</u>	<u>1,522</u>	<u>1,555</u>	<u>1,556</u>	<u>1,567</u>	<u>1,609</u>	<u>1,637</u>	<u>1,672</u>

Source: Webb County Budget.

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

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Assessor-Collector of Taxes										
Employees	43	46	46	48	47	48	48	51	51	51
Ad valorem assessments notices issued	156,303	163,065	167,327	168,764	171,218	170,494	144,191	142,018	140,589	136,671
Motor vehicles registrations	236,808	255,415	253,804	247,637	256,849	223,783	239,702	249,878	250,142	258,384
Number of entity collection contracts	6	6	6	6	6	6	6	6	6	6
County Clerk:										
Employees	17	17	17	17	17	18	18	18	19	19
Marriages Licenses	1,953	1,964	1,803	1,642	1,947	1,933	1,975	2,000	2,020	2,119
Civil Suits	207	338	326	165	123	238	137	122	107	119
Probate Cases	236	204	257	191	188	210	197	245	200	248
Criminal Cases	1,692	1,804	1,269	1,194	3,411	1,517	1,721	2,571	3,582	2,832
District Clerk:										
Employees	36	36	36	36	36	37	41	42	42	42
Civil Process Cases	4,227	4,328	4,051	3,940	4,235	4,249	4,158	4,384	4,508	5,983
Criminal Cases	978	878	835	1,342	1,245	1,079	887	1,436	1,786	1,716
Jurors	6,319	5,278	6,201	5,229	5,706	4,940	6,418	6,212	6,310	5,656
Justice of the Peace (6) *										
Employees	39	49	49	50	50	51	62	67	64	64
Cases	29,158	26,999	26,712	23,089	24,013	24,651	28,078	24,287	22,047	20,702
Sheriff:										
Employees	261	274	266	264	265	267	273	292	290	290
Daily Average in County jail	524	510	509	491	471	483	489	512	526	532
Persons booked	9,745	10,333	10,382	11,182	11,482	10,731	11,233	11,747	11,916	11,533
Civil process	4,500	4,914	4,761	4,955	4,751	4,047	3,541	3,938	4,285	4,717

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

* Effective 2003 Justice of the Peace at Precinct 2 Place 2 was created.

WEBB COUNTY, TEXAS
Capital Assets Statistics by Function
Last Ten Fiscal Years

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government										
Number of Buildings	10	10	10	10	11	11	11	11	11	11
Justice System										
Number of Buildings	5	6	6	6	7	7	7	7	7	7
Number of Courts	14	13	13	13	13	13	13	13	13	13
Public Safety										
Number of Buildings	2	2	2	3	3	3	3	3	3	3
Number of Vehicles	146	160	173	190	229	240	281	277	301	315
Corrections and Rehabilitation										
Number of Buildings	1	1	2	2	2	2	2	2	2	2
Number of Jails	1	1	1	1	1	1	1	1	1	1
Number of Juvenile Beds	26	26	32	36	36	36	36	36	36	36
Health and Human Services										
Number of Buildings	2	3	4	5	5	5	5	5	5	5
Community and Economic Development										
Number of Buildings	47	50	51	51	52	53	55	55	55	55
Infrastructure and Environmental Services										
Number of Buildings	10	10	10	10	10	10	10	10	10	10
Number of Bridges	50	50	50	50	50	50	50	50	50	50

Source: Webb County Capital Asset Reports.

Webb County, Texas
Water Utility Activity
Fiscal Year Ended September 30, 2015

		Gallons Pumped	Gallons Sold	Avg. Usage Active Meters	Avg. Water Charge for All Meters	Sales
October	2014	36,186,000	25,368,400	13,366	46.39	\$ 87,157
November	2014	25,534,000	22,694,400	11,938	41.74	79,315
December	2014	24,842,000	18,796,200	9,929	35.03	66,292
January	2015	25,079,000	21,446,600	11,294	39.83	73,271
February	2015	23,508,000	18,839,300	9,968	36.15	68,333
March	2015	24,018,000	18,482,900	9,738	35.25	66,989
April	2015	25,334,000	23,208,000	12,164	42.43	80,886
May	2015	24,271,000	23,148,900	12,196	42.84	81,594
June	2015	26,800,000	51,661,700	13,747	24.13	90,624
July	2015	32,478,000	31,115,100	16,308	55.77	108,604
August	2015	33,400,000	35,896,100	18,813	63.07	120,107
September	2015	28,500,000	31,912,900	16,647	55.89	99,604
Total		329,950,000	322,570,500			\$ 1,022,776

Gallon Consumption by Quarter						
Usage Groups	December	March	June	September	Total	% of Usage
Over 50,000	22,939,700	21,707,400	35,658,700	32,351,200	112,657,000	34.9
40,001 - 50,000	843,600	575,500	769,700	2,878,300	5,067,100	1.6
30,001 - 40,000	1,732,700	859,100	2,291,000	5,550,700	10,433,500	3.2
20,001 - 30,000	3,807,000	2,327,900	5,879,600	14,133,000	26,147,500	8.1
10,001 - 20,000	16,213,800	10,832,800	25,011,200	28,283,900	80,341,700	24.9
8,001 - 10,000	5,747,200	5,250,600	9,493,900	5,912,300	26,404,000	8.2
6,001 - 8,000	6,782,100	6,720,600	8,477,000	4,789,000	26,768,700	8.3
4,001 - 6,000	5,333,100	6,405,200	6,579,300	3,281,300	21,598,900	6.7
2,001 - 4,000	2,857,900	3,359,400	3,128,300	1,432,900	10,778,500	3.3
1 - 2,000	601,900	730,300	729,900	311,500	2,373,600	0.7
Zero Usage	0	0	0	0	0	0.0
Total Gallons	66,859,000	58,768,800	98,018,600	98,924,100	322,570,500	100.0

Sales by Quarter						
Usage Groups	December	March	June	September	Total	% of Sales
Over 50,000	\$ 87,820	\$ 83,993	\$ 99,523	\$ 123,589	\$ 394,925	38.6
40,001 - 50,000	2,784	1,863	2,205	8,710	15,563	1.5
30,001 - 40,000	5,455	2,774	4,943	16,867	30,039	2.9
20,001 - 30,000	11,588	7,332	13,565	42,782	75,267	7.4
10,001 - 20,000	50,156	33,537	56,699	86,953	227,345	22.2
8,001 - 10,000	18,172	16,601	22,372	18,689	75,834	7.4
6,001 - 8,000	21,943	21,721	21,124	15,483	80,270	7.8
4,001 - 6,000	17,943	21,536	16,804	11,014	67,297	6.6
2,001 - 4,000	10,873	12,797	9,121	5,438	38,230	3.7
1 - 2,000	5,819	7,172	5,434	3,190	21,615	2.1
Zero Usage	1,145	1,530	1,168	1,168	5,011	0.5
Adjustments	(935)	(2,262)	147	(5,569)	(8,512)	(0.8)
Total Sales	\$ 232,764	\$ 208,593	\$ 253,105	\$ 328,315	\$ 1,022,884	100.0

The Webb County Water Utility, a Regional Water/Wastewater Treatment plant, provides water and wastewater services to the cities of Rio Bravo and El Cenizo. In total, these communities utilized 322.5 million gallons of water which were produced from 557.9 million gallons of raw water.

Accounts by community: Rio Bravo Water Accounts = 1,215 / Rio Bravo Wastewater Accounts = 1,202
 El Cenizo Water Accounts = 692 / El Cenizo Wastewater Accounts = 690

Source: Webb County Water Utility



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Webb County, Texas (the "County"), as of and for the year ended September 30, 2015, 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 24, 2016.

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 or significant deficiencies. However, material weaknesses may exist that have not been identified.

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Compliance

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*.

Other Matters

We noted certain matters which we have reported to management of the County in the Report on Conduct of Audit dated March 24, 2016.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script, appearing to read "George Longley" with a flourish underneath.

March 24, 2016

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, 2015. 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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Opinion on Each of the Major Federal and State Programs

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2015.

Report on Internal Control over Compliance

Management of the County, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the State of Texas Single Audit Circular, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

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 24, 2016

Webb County, Texas
Schedule of Expenditures of State Awards
for Year Ended September 30, 2015

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Program Expenditures</u>
* Community Justice Assistance Division			
Substance Abuse Felony Grant Period Ended 8/31/15	091-015	52,128	39,892
Community Corrections Grant Period Ended 8/31/15	-	361,673	342,406
Community Corrections Grant Period Ended 8/31/16	-	361,673	31,819
Basic Supervision Grant Period Ended 8/31/15	240-0900	786,285	777,905
Basic Supervision Grant Period Ended 8/31/16	240-0900	804,095	181,187
Treatment Incarceration Program - Assessment Intervention Program Grant Period Ended 8/31/15	240-009	164,324	152,959
Treatment Incarceration Program - Assessment Intervention Program Grant Period Ended 8/31/16	240-009	144,923	8,334
Mentally Impaired Caseload Grant Period Ended 8/31/15	240-0013	55,087	47,891
Mentally Impaired Caseload Grant Period Ended 8/31/16	240-0013	54,675	5,059
			<u>1,587,452</u>
Texas Department of Transportation			
Formula Grants for Areas Other than Urbanized	51522F7041	260,016	273,549
Formula Grants for Areas Other than Urbanized	512XXF7144	266,677	15,902
* County Transportation Infrastructure Fund Grant Program	CTIF-01-240	5,592,743	351,961
			<u>641,412</u>
* Texas Juvenile Justice Department			
Border Project	TJJD-B-15-241	26,537	22,080
Border Project	TJJD-B-16-241	26,537	702
State Aid	TJJD-A-15-241	1,755,403	1,589,725
State Aid	TJJD-A-16-241	4,382,912	117,853
Justice Benefits, Inc.	TJJD-E-15-240		43,262
Justice Benefits, Inc.	TJJD-E-16-240		3,167
Prevention and Intervention Demonstration Project	TJJD-S-15-240	89,630	89,630
Commitment Reduction Program	TJJD-C-15-240	246,883	246,883
Juvenile Justice Alternative Education Program	TJJD-P-15-240	18,770	202,186
Juvenile Justice Alternative Education Program	TJJD-P-16-240	18,770	21,930
Mental Health Services	TJJD-N-15-240	283,017	254,605
			<u>2,592,023</u>
Texas Parks & Wildlife Department			
Community Outdoor Outreach Program	52-000588.2	40,000	19,960
			<u>19,960</u>

Webb County, Texas
Schedule of Expenditures of State Awards
for Year Ended September 30, 2015

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Program Expenditures</u>
Texas Veterans Commission			
Veterans Transportation Program	FVA_14A_0170	75,000	<u>20,781</u>
Total Veterans Commission			<u><u>20,781</u></u>
Texas Task Force on Indigent Defense			
FY2015 Formula Grant Program	212-11-240	280,527	<u>280,527</u>
Total Texas Task Force on Indigent Defense			<u><u>280,527</u></u>
Office of Attorney General			
Sheriff's Department - Victim Coordinator Liaison Grant	1554146	42,000	23,815
Sheriff's Department - Victim Coordinator Liaison Grant	1661651	42,000	3,431
Texas VINE	1555689	27,715	27,715
Victim Coordinator Liaison Grant	1553494	42,000	36,767
Victim Coordinator Liaison Grant	1663327	42,000	<u>1,281</u>
Total Office of Attorney General			<u><u>93,009</u></u>
Texas Department of Public Safety			
Passed through Texas Border Sheriff's Coalition			
Local Border Security Program FY14 (LBSP-14-0078)	LBSP-14-0078	175,000	5,019
Local Border Security Program FY2015	LBSP-15-0026	111,510	<u>109,998</u>
Total Texas Department of Public Safety			<u><u>115,017</u></u>
Texas Commission on Environmental Quality			
Passed through South Texas Development Council			
Regional Solid Waste Management Program	15-19-G01	30,000	<u>30,000</u>
			<u><u>30,000</u></u>
Office of the Governor			
Passed Thru Criminal Justice Division			
406th District Court Drug Court Program	2056407	299,099	254,279
Border Prosecution Unit	2466304	230,000	124,835
Medical Examiner's Equipment Project	2848401	54,820	<u>54,735</u>
Total Office of the Governor			<u><u>433,849</u></u>
Total State Financial Assistance			<u><u>5,814,030</u></u>

Webb County, Texas
Schedule of Expenditures of Federal Awards
for Year Ended September 30, 2015

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Grantor's Number</u>	<u>Program Expenditures</u>
U.S. Department Of Health And Human Services			
Head Start Program	93.600	06CH713701	8,767,294
Head Start Program	93.600	06CH713702	859,535
Early Head Start - Child Care Partnership	93.600	06HP0006/01	269,012
Passed Through Substance Abuse and Mental Health Services			
Administration			
* 406th District Expansion Adult Drug Court	93.243	5H79TI024197-03	317,720
* 406th District Adult Drug Court Program	93.243	5H79TI024197-03	218,926
* Juvenile Treatment Drug Court Program	93.243	1H79TI025482-01	303,653
Passed Through Texas Department Of Housing and Community Affairs			
Low-Income Home Energy Assistance (CEAP)	93.568	58140001821	523,387
Low-Income Home Energy Assistance (CEAP)	93.568	58150002130	536,461
Low-Income Home Energy Assistance (CEAP-Supplement)	93.568	58140002250	273,898
Community Services Block Grant	93.569	61140001864	239,255
Community Services Block Grant	93.569	61150002199	259,487
Passed Through Texas Department Of Aging and Disability Services			
Social Services Block Grant (Home-Delivered Meals)	93.667	158100	421,101
Passed Through Texas Department Of Family and Protective Services			
Title IV-E County Legal Services to Foster Care Children	93.658	23940437	93,096
Title-IV Child Welfare Services Contract	93.658	23940438	7,064
Total U.S. Department Of Health And Human Services			<u>13,089,889</u>
U.S. Department of Housing and Urban Development			
Passed Through The Texas Department of Agriculture			
Community Development Block Grants/State's Program	14.228	712003	409,266
Community Development Block Grants/State's Program	14.228	712095	43,956
Community Development Block Grants/State's Program	14.228	713015	22,401
Community Development Block Grants/State's Program	14.228	7214461	17,805
Total U.S. Department Of Housing And Urban Development			<u>493,428</u>
U.S Department of Agriculture			
Passed Through Texas Department of Agriculture			
Child and Adult Care Food Program	10.558	CE ID 03503	888,611
Total U.S. Department Of Agriculture			<u>888,611</u>
U.S. Department Of Justice			
Equitable Sharing Program-County Attorney	16.922	N/A	36,382
Equitable Sharing Program-Constable Pct. 1	16.922	N/A	3,209
Equitable Sharing Program-District Attorney	16.922	N/A	574,031
Equitable Sharing Program-Sheriff	16.922	N/A	77,260
Equitable Sharing Program-Constable Pct. 4	16.922	N/A	17,291
COPS Hiring Recovery Program	16.710	2012ULWX0033	200,933
COPS Technology Program	16.710	2010CKWX0572	73,029
2013 National PAL Mentoring Program	16.726	2013-JU-FX-0024	361
PREA Jail Enhancements	16.735	2013-RP-BX-0015	93,286
OVW Domestic Violence Initiative	16.590	2013-WE-AX-0014	74,488
Passed Through Criminal Justice Division Of The State Of Texas:			
Edward Byrne Memorial Justice Assist. Grant Prg(Operation Border Star)	16.738	1979008	46,138
Edward Byrne Memorial Justice Assist. Grant Prg(Mental Health Law Enf)	16.738	2758701	48,487
Violence Against Women Formula Grant (SA,DV, & Stalking Lia Office)	16.588	2757001	8,849

Webb County, Texas
Schedule of Expenditures of Federal Awards
for Year Ended September 30, 2015

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Grantor's Number</u>	<u>Program Expenditures</u>
Passed Through City of Laredo			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-0303	44,044
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0538	40,499
Passed Through Office of the Governor			
Sheriff's Department - Internet Crimes Against Children Task Force Program	16.543	1557131	<u>6,125</u>
Total U.S. Department Of Justice			<u><u>1,344,411</u></u>
Executive Office of the President			
High Intensity Drug Trafficking Areas Program	95.001	N/A	<u>477,046</u>
Total Executive Office of the President			<u><u>477,046</u></u>
U. S. Department Of Transportation			
Passed Through Texas Department Of Transportation			
* Loop 20 Stimulus Initiative	20.205	0086-14-051	12,718
* State Loop 20 Phase II	20.205	0086-14-058	1,215,899
Formula Grants for Areas Other than Urbanized	20.513	51522F7121	27,700
Formula Grants for Areas Other than Urbanized	20.509	51422F7205	257,118
Formula Grants for Areas Other than Urbanized	20.526	51422F7253	26,304
Formula Grants for Areas Other than Urbanized	20.509	512XXF7144	<u>27,916</u>
Total U. S. Department Of Transportation			<u><u>1,567,655</u></u>
U.S. Department of Homeland Security			
Staffing for Adequate Fire and Emergency Response	97.044	EMW-2010-FF-00578	67,604
Emergency Food & Shelter National Board Program	97.024	843800-005	960
Passed Through Texas Division of Emergency Management			
Emergency Management Performance Grant FY14	97.042	14TX-EMPG-733	28,198
Emergency Management Performance Grant FY15	97.042	15TX-EMPG-0733	3,129
Passed Through Texas Department of Public Safety			
* Homeland Security Grant Program (OPSG 2013)	97.067	EMW-2013-SS-00045	2,049,277
* Homeland Security Grant Program (OPSG 2013-Supplement)	97.067	EMW-2013-SS-00045	88,161
* Homeland Security Grant Program (OPSG 2014)	97.067	EMW-2014-SS-00029	<u>1,297,216</u>
Total U.S. Department of Homeland Security			<u><u>3,534,545</u></u>
U.S. Department of Treasury			
Treasury Forfeiture Fund Program-District Attorney	21.000	N/A	127,982
Treasury Forfeiture Fund Program-Sheriff	21.000	N/A	<u>209,640</u>
Total U.S. Department of Treasury			<u><u>337,623</u></u>
National Highway Traffic Safety Administration			
Passed Through Texas Department of Public Safety			
STEP - Click It Or Ticket	20.616	585EGF7476	<u>11,976</u>
Total National Highway Traffic Safety Administration			<u><u>11,976</u></u>
Other Federal Financial Assistance			
Organized Crime Drug Enforcement Task Force (DA)	16.111	N/A	151,486
Organized Crime Drug Enforcement Task Force (Sheriff)	16.111	N/A	17,370
Organized Crime Drug Enforcement Task Force (Constable Pct 4)	16.111	N/A	8,425
DHS ICE Homeland Security Investigations-(County Attorney)	16.111	N/A	1,840
DHS ICE Homeland Security Investigations- (DA)	16.111	N/A	8,141

Webb County, Texas
Schedule of Expenditures of Federal Awards
for Year Ended September 30, 2015

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Grantor's Number</u>	<u>Program Expenditures</u>
Immigration and Customs Enforcement (I.C.E.) (Sheriff)	16.111	N/A	5,527
United States Marshals Service (DA)	16.111	N/A	13,983
United States Marshals Service (Sheriff)	16.111	N/A	<u>11,995</u>
Total Other Federal Financial Assistance			<u><u>218,768</u></u>
Total Federal Financial Assistance			<u><u>21,963,951</u></u>

WEBB COUNTY, TEXAS
Notes to Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2015

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, 2015

SECTION I -- SUMMARY OF AUDITORS' RESULTS

Financial Statements			
Type of auditor's report issued: Unmodified			
Internal control over financial reporting: Material weakness (es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Significant deficiencies identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None Reported	
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	

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

Identification of Major Programs		
CFDA Numbers(s)	Name of Federal Program or Cluster	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance (Drug Court Program)	
20.205	Highway Planning and Construction – Federal-Aid Highway Program (State Loop 20 Phase II)	
97.067	Homeland Security Grant Program (Operation Stonegarden)	

(Continued)

WEBB COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED SEPTEMBER 30, 2015

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

<i>Identification of Major Programs</i>			
Name of State Program or Cluster			
County Transportation Infrastructure Fund Grant Program			
Dollar threshold used to distinguish between Type A and Type B programs:		Federal	\$658,919
		State	\$300,000
Auditee qualified as low-risk auditee?		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

SECTION II -- FINANCIAL STATEMENT FINDINGS

There were no findings required to be reported.

SECTION III -- FEDERAL AND STATE AWARDS FINDINGS AND QUESTIONED COSTS

There were no findings required to be reported.

WEBB COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2015

SECTION III -- FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Finding 2012-III-A – Activities Allowed/Allowable Costs (Support of Community-Based Programs – Sheriff’s Department and District Attorney) / CFDA #16.992 and CFDA #21.000

Criteria and Condition: Per the *Guide to Equitable Sharing for State and Local Law Enforcement Agencies* (the Guide), April 2009, page 18, Item M, “Support of community-based programs – A state or local law enforcement agency or prosecutor’s office may use up to 15% of the toil shared monies received by that agency in the last two fiscal years...” “State and local law enforcement agencies are prohibited from making cash transfers or donations to support community based programs. Instead, agencies may directly purchase supplies, equipment, and/or services for eligible community-based programs, or reimburse such equipment, and/or services for eligible community-based programs, or reimburse such programs for eligible expenditures with valid, itemized receipt.” “Shared funds may not be used to provide funding for unsworn, support personnel (e.g., administrative, secretarial, or clerical positions)” (Guide page 19).

Our testing of the above requirements indicates the following payments were made to an eligible organization; however, the payments appear to have been made as direct transfers instead of direct purchases or reimbursements of purchases:

CFDA #16.992 – District Attorney – Payment of \$48,667. (Check No. 211425; dated 10/27/2011; paid to South Texas Council on Alcohol & Drug Abuse)

CFDA #21.000 – Sheriff Department – Payment of \$48,667. (Check dated 11/01/2011; paid to South Texas Council on Alcohol & Drug Abuse)

Views of Responsible Officials and Planned Corrective Action:

EQUITABLE SHARING – SHERIFF’S RESPONSE:

Pursuant to the aforementioned observation by the External Auditors, the Sheriff’s Office will ensure that future assistance for grant match assistance is in accordance with windfall situations as it pertains to non-law enforcement agency assistance.

The purpose of this expenditure was intended to support a HUD Grant awarded to South Texas Council on Alcohol & Drug Abuse to continue providing the necessary services that are needed to those individuals with drug and alcohol addiction. This support base to the community helps law enforcement by reducing the crime and incarceration rates in our County; in essence, this organization supports our law enforcement initiative and purpose.

WEBB COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2015

Further, the expenditure was not treated as a "Community Based Program" expense, but as a source of matching funds to obtain the HUD Grant. Nonetheless, as indicated on this response, we will ensure that future cash matches are in accordance with windfall situations when utilizing Treasury funds for this purpose.

Supplemental Department Response for CFDA #21.000

1. The Sheriff's Office has taken proactive measures and controls to ensure that all community based programs eligible under the Department of Justice are financially assisted either through a reimbursement with supporting documentation and/or through a direct purchase for eligible community based program expenditures as per Appendix C: Guidelines for Determining a Community Based Program's Eligibility.
2. Further, this office has also implemented a new requirement not listed under Appendix C of DOJ rules but as an additional tool to strengthen internal controls and supporting documentation for support of community based programs. That form is attached as "Financial Assistance Certification and Affidavit Form". This is not required by guidelines but was initiated by the Sheriff's Office to ensure a participating agency not only meets the requirements but certifies through a notary that agency will comply with all rules and regulations of Appendix C under DOJ rules.
3. Any community based programs supported by the Sheriff's Office will only be paid through Department of Justice funds (Fund 175) and will not be supported through Treasury Fund (Fund 170) in order to comply with DOJ rules.
4. All supporting documentation for community based program support will be maintained for future audit purposes.

EQUITABLE SHARING – 49th JUDICIAL DISTRICT ATTORNEY RESPONSE:

The 49th Judicial District Attorney's Office is aware of the requirement that cash transfers to community based programs are not permitted. In 2012, the District Attorney's Office made a contribution of \$48,667 to STCADA, an eligible community based program; however, we were made aware during the 2012 County Audit that the documentation submitted to STCADA did not meet the criteria of a valid itemized receipt as explained in the guide to equitable sharing. We have subsequently requested invoices and cancelled checks for services provided to STCADA equal to the month of the contribution. In order to correct this issue, the District Attorney's Office will request copies of invoices along with the cancelled checks prior to reimbursing eligible community based programs.

Status: Based on the closure memorandum dated March 23, 2015, the audit report for the fiscal year ending September 30, 2012, pertaining to U.S. Department of Justice (DOJ) grant funds, has been officially closed. As a result this finding is considered cleared.



*The Honorable Jose A. Lopez
49th Judicial District Court Judge*

*The Honorable Monica Zapata Notzon
111th Judicial District Court Judge*

*The Honorable Rebecca Ramirez-Palomo
341st Judicial District Court Judge*

*The Honorable Oscar J. Hale
406th Judicial District Court Judge*

Artwork provided by the Public Information Office