

**Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002**

	<u>Webb County Clerk Archive</u>	<u>Webb County Hotel/Motel Occupancy Tax</u>	<u>Webb County Records Management and Preservation</u>	<u>Webb County Clerk Records Management and Preservation</u>
ASSETS				
Cash and cash equivalents	\$ 37,102	\$ 360,887	\$ 9,948	\$ 17,590
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	57	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>37,102</u>	<u>360,887</u>	<u>10,005</u>	<u>17,590</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	2,768	434	4,465
Due to other funds	-	152,186	1,352	119
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	3,915	952
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>154,954</u>	<u>5,701</u>	<u>5,536</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	2,579	197,241	20,276	27,295
Unreserved	34,523	8,692	(15,972)	(15,241)
Total fund balances	<u>37,102</u>	<u>205,933</u>	<u>4,304</u>	<u>12,054</u>
Total liabilities and fund balances	<u>\$ 37,102</u>	<u>\$ 360,887</u>	<u>\$ 10,005</u>	<u>\$ 17,590</u>

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

**Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002**

	<u>Road and Bridge</u>	<u>Office Of The Attorney General Contract # 00- 03847.A2</u>	<u>State Comptroller's Office Law Enforcement</u>	<u>Webb County Tax Assessor Vehicle Inventory Tax</u>
ASSETS				
Cash and cash equivalents	\$ 1,219,230	\$ 46,893	\$ 18,017	\$ -
Taxes receivable, net	319,244	-	-	-
Due from other funds	24,418	-	2,093	-
Receivable from other governments	33,813	2,102	-	-
Other receivables	7,758	-	-	-
Prepaid expenses	-	-	-	-
Total assets	1,604,463	48,995	20,110	-
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	104,853	-	-	-
Due to other funds	8,929	-	7,866	-
Payable to other governments	-	-	-	-
Deferred revenue	309,992	-	-	-
Other accrued expenses	56,290	433	-	-
Other payables	11,838	-	-	-
Total liabilities	491,902	433	7,866	-
 Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	1,203,007	65,202	17,200	5,197
Unreserved	(90,446)	(16,640)	(4,956)	(5,197)
Total fund balances	1,112,561	48,562	12,244	-
Total liabilities and fund balances	\$ 1,604,463	\$ 48,995	\$ 20,110	\$ -

Continued

Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002

	<u>Justice Court Technology</u>	<u>Election Contract Services</u>	<u>CJAD Community Corrections</u>	<u>CJAD Day Reporting Center</u>
ASSETS				
Cash and cash equivalents	\$ 24,734	\$ 91,935	\$ 136,094	\$ 82,257
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	13,330	9
Receivable from other governments	-	-	-	-
Other receivables	-	-	4,270	-
Prepaid expenses	-	-	-	-
Total assets	<u>24,734</u>	<u>91,935</u>	<u>153,694</u>	<u>82,266</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	8	-	14,022	702
Due to other funds	-	-	31,029	10,791
Payable to other governments	-	-	-	-
Deferred revenue	-	-	49,154	12,848
Other accrued expenses	-	-	17,782	2,375
Other payables	-	-	-	-
Total liabilities	<u>8</u>	<u>-</u>	<u>111,987</u>	<u>26,716</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	-
Unreserved	<u>24,726</u>	<u>91,935</u>	<u>41,707</u>	<u>55,550</u>
Total fund balances	<u>24,726</u>	<u>91,935</u>	<u>41,707</u>	<u>55,550</u>
Total liabilities and fund balances	<u>\$ 24,734</u>	<u>\$ 91,935</u>	<u>\$ 153,694</u>	<u>\$ 82,266</u>

**Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002**

	<u>CJAD Residential Treatment Center</u>	<u>CJAD Basic Supervision Program</u>	<u>CJAD Treatment Incarceration Program</u>	<u>CRT Residential Treatment Center</u>
ASSETS				
Cash and cash equivalents	\$ 560,814	\$ 452,067	\$ 84,108	\$ 11,420
Taxes receivable, net	-	-	-	-
Due from other funds	-	519	-	-
Receivable from other governments	-	18,321	-	-
Other receivables	-	60	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>560,814</u>	<u>470,967</u>	<u>84,108</u>	<u>11,420</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	17,750	14,894	35,237	-
Due to other funds	340,270	47,824	8,957	-
Payable to other governments	-	-	-	-
Deferred revenue	178,182	182,383	39,913	-
Other accrued expenses	17,757	26,284	-	-
Other payables	6,855	49,111	-	-
Total liabilities	<u>560,814</u>	<u>320,496</u>	<u>84,107</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	1	1	7,991
Unreserved	-	150,470	-	3,429
Total fund balances	<u>-</u>	<u>150,471</u>	<u>1</u>	<u>11,420</u>
Total liabilities and fund balances	<u>\$ 560,814</u>	<u>\$ 470,967</u>	<u>\$ 84,108</u>	<u>\$ 11,420</u>

Continued

**Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002**

	<u>CJAD Mentally Impaired Caseload</u>	<u>CJD Purchase Of Juvenile Justice Alternatives</u>	<u>U.S. Department Of Justice-Arrestee Drug Abuse Monitoring Program</u>	<u>Vertex Targeted Opportunities</u>
ASSETS				
Cash and cash equivalents	\$ 21,631	\$ -	\$ -	\$ 102,188
Taxes receivable, net	-	-	-	-
Due from other funds	-	1,044	-	-
Receivable from other governments	-	4,423	50,074	44,610
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>21,631</u>	<u>5,467</u>	<u>50,074</u>	<u>146,798</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	127	3,600	25,037	-
Due to other funds	7,394	1,867	25,037	-
Payable to other governments	-	-	-	-
Deferred revenue	11,905	-	-	-
Other accrued expenses	423	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>19,849</u>	<u>5,467</u>	<u>50,074</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	-
Unreserved	1,782	-	-	146,798
Total fund balances	<u>1,782</u>	<u>-</u>	<u>-</u>	<u>146,798</u>
Total liabilities and fund balances	<u>\$ 21,631</u>	<u>\$ 5,467</u>	<u>\$ 50,074</u>	<u>\$ 146,798</u>

**Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002**

	<u>TJPC Border Project</u>	<u>TJPC Community Corrections</u>	<u>TJPC State Aid</u>	<u>TJPC JJAEP</u>
ASSETS				
Cash and cash equivalents	\$ 7,627	\$ 39,691	\$ 58,067	\$ 296,955
Taxes receivable, net	-	-	-	-
Due from other funds	-	3,564	24,773	-
Receivable from other governments	-	-	-	33,276
Other receivables	-	-	-	29,028
Prepaid expenses	-	-	-	-
Total assets	<u>7,627</u>	<u>43,255</u>	<u>82,840</u>	<u>359,259</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	603	919	13,185	13,714
Due to other funds	23	2,110	8,723	4,470
Payable to other governments	980	-	15,286	-
Deferred revenue	3,902	32,421	35,966	-
Other accrued expenses	962	7,804	9,680	18,451
Other payables	1,157	-	-	-
Total liabilities	<u>7,627</u>	<u>43,254</u>	<u>82,840</u>	<u>36,635</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	3,125	17,403	45,991	275,817
Unreserved	(3,125)	(17,402)	(45,991)	46,807
Total fund balances	<u>-</u>	<u>1</u>	<u>-</u>	<u>322,624</u>
Total liabilities and fund balances	<u>\$ 7,627</u>	<u>\$ 43,255</u>	<u>\$ 82,840</u>	<u>\$ 359,259</u>

Continued

**Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002**

	<u>CJD Juvenile Accountability Incentive Block</u>	<u>CJD School Based Anti-Truancy Bootcamp</u>	<u>CJD STDC Juvenile Accountability Incentive Block</u>	<u>TJPC Juvenile Officers' Salary Supplement</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 20,960
Taxes receivable, net	-	-	-	-
Due from other funds	12,093	3,540	-	807
Receivable from other governments	4,836	55,547	23,156	2,967
Other receivables	-	-	668	-
Prepaid expenses	-	-	-	-
Total assets	16,929	59,087	23,824	24,734
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	158	506	13,773	340
Due to other funds	14,369	53,350	4,664	2,967
Payable to other governments	1,003	-	-	8,454
Deferred revenue	-	-	5,387	10,244
Other accrued expenses	1,399	5,231	-	2,729
Other payables	-	-	-	-
Total liabilities	16,929	59,087	23,824	24,734
 Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	\$ 16,929	\$ 59,087	\$ 23,824	\$ 24,734

**Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002**

	<u>Webb County Constable Precinct 1 Federal Forfeiture</u>	<u>Webb County District Attorney State Forfeiture</u>	<u>Webb County Sheriff State Forfeiture</u>	<u>Webb County District Attorney Federal Forfeiture</u>
ASSETS				
Cash and cash equivalents	\$ 152,418	\$ 126,674	\$ 195,354	\$ 509,619
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	5,162
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	2,732
Prepaid expenses	-	-	-	-
Total assets	152,418	126,674	195,354	517,513
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	18	1,062	6,154
Due to other funds	1,022	1,100	13,855	8,587
Payable to other governments	-	-	-	-
Deferred revenue	-	10,360	-	-
Other accrued expenses	512	770	-	2,160
Other payables	-	-	-	-
Total liabilities	1,534	12,248	14,917	16,901
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	280,811	56,203	211,331	314,721
Unreserved	(129,927)	58,223	(30,894)	185,891
Total fund balances	150,884	114,426	180,437	500,612
Total liabilities and fund balances	\$ 152,418	\$ 126,674	\$ 195,354	\$ 517,513

Continued

**Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002**

	<u>Webb County Sheriff Federal Forfeiture</u>	<u>Webb County Constable Precinct 4 Federal Forfeiture</u>	<u>State comptroller's Office 49th District Court</u>	<u>Drug Impact Court Reserve</u>
ASSETS				
Cash and cash equivalents	\$ 160,084	\$ 7,973	\$ 30,523	\$ 286,292
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	1,275
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>160,084</u>	<u>7,973</u>	<u>30,523</u>	<u>287,567</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	74,308
Due to other funds	-	-	-	931
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	5,155
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,394</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	168,060	-	25,089	144,988
Unreserved	(7,976)	7,973	5,434	62,185
Total fund balances	<u>160,084</u>	<u>7,973</u>	<u>30,523</u>	<u>207,173</u>
Total liabilities and fund balances	<u>\$ 160,084</u>	<u>\$ 7,973</u>	<u>\$ 30,523</u>	<u>\$ 287,567</u>

Webb County, Texas
 Balance Sheet
 Other Governmental Funds
 September 30, 2002

	<u>Children's Justice Act Cluster Court</u>	<u>CJD City of Laredo Auto Theft Task Force</u>	<u>CJD District Attorney's Initiative Against Domestic Violence</u>	<u>CJD District Attorney's Domestic Violence Counselors</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	3,086	1,524	3,755
Receivable from other governments	173	13,651	10,459	27,130
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>173</u>	<u>16,737</u>	<u>11,983</u>	<u>30,885</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	59	251	142	420
Due to other funds	114	14,293	10,496	27,764
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	2,193	1,345	2,701
Other payables	-	-	-	-
Total liabilities	<u>173</u>	<u>16,737</u>	<u>11,983</u>	<u>30,885</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 173</u>	<u>\$ 16,737</u>	<u>\$ 11,983</u>	<u>\$ 30,885</u>

Continued

**Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002**

	<u>DEA Narcotics Task Force</u>	<u>CJD Women's Legal Advocate (Prosecutor)</u>	<u>CJD Women's Legal Advocate</u>	<u>CJD City of Laredo Financial Task Force</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	64,612	1,797	1,033	12,115
Receivable from other governments	88,928	13,677	9,805	176,017
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>153,540</u>	<u>15,474</u>	<u>10,838</u>	<u>188,132</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	538	347	347	512
Due to other funds	147,652	13,579	9,646	179,893
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	3,079
Other accrued expenses	5,350	1,548	845	4,648
Other payables	-	-	-	-
Total liabilities	<u>153,540</u>	<u>15,474</u>	<u>10,838</u>	<u>188,132</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	(47,004)	-	-	-
Unreserved	47,004	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 153,540</u>	<u>\$ 15,474</u>	<u>\$ 10,838</u>	<u>\$ 188,132</u>

Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002

	<u>CJD Police Activity League (Pal)</u>	<u>CJD City of Laredo Multi-Agency Narcotics Task Force</u>	<u>CJD Mediation Program</u>	<u>U.S. Department Of Justice-Bullet Proof Vests Partnership Program</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	2,285	923	1	2
Receivable from other governments	14,300	142,940	6,161	21,026
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>16,585</u>	<u>143,863</u>	<u>6,162</u>	<u>21,028</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	106	869	48	3,593
Due to other funds	15,502	131,047	5,517	17,435
Payable to other governments	-	-	-	-
Deferred revenue	-	3,421	-	-
Other accrued expenses	977	8,526	597	-
Other payables	-	-	-	-
Total liabilities	<u>16,585</u>	<u>143,863</u>	<u>6,162</u>	<u>21,028</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 16,585</u>	<u>\$ 143,863</u>	<u>\$ 6,162</u>	<u>\$ 21,028</u>

Continued

Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002

	<u>State Comptroller's Office Senate Bill 55 Statewide Tobacco Education & Prevention</u>	<u>U.S. Treasury Dept. Bureau of Alcohol, Tobacco, & Firearms Gang Resistance & Education And Training Program (G.R.E.A.T)</u>	<u>U.S. Department Of Justice - C.O.P.S. In School Program</u>	<u>U.S. Department Of Justice-Local Law Enforcement Block Grant</u>
ASSETS				
Cash and cash equivalents	\$ 5,678	\$ -	\$ -	\$ 95,234
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	412	-
Receivable from other governments	-	5,089	15,902	-
Other receivables	89	-	-	-
Prepaid expenses	-	-	-	-
Total assets	5,767	5,089	16,314	95,234
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	804	1,185	119	-
Due to other funds	251	3,904	10,597	-
Payable to other governments	202	-	-	-
Deferred revenue	4,510	-	-	95,234
Other accrued expenses	-	-	5,598	-
Other payables	-	-	-	-
Total liabilities	5,767	5,089	16,314	95,234
 Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	\$ 5,767	\$ 5,089	\$ 16,314	\$ 95,234

**Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002**

	<u>U.S. Department Of Justice-Local Law Enforcement Block Grant</u>	<u>U.S. Department Of Justice-Local Law Enforcement Block Grant</u>	<u>U.S. Department Of Justice - C.O.P.S. Universal Hiring Programs</u>	<u>Courthouse Security Fees</u>
ASSETS				
Cash and cash equivalents	\$ 71,992	\$ 115	\$ -	\$ 33,849
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	7,818	19
Receivable from other governments	-	-	59,101	-
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>71,992</u>	<u>115</u>	<u>66,919</u>	<u>33,868</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	703	12
Due to other funds	-	-	59,731	16
Payable to other governments	-	115	-	-
Deferred revenue	71,992	-	-	-
Other accrued expenses	-	-	6,485	-
Other payables	-	-	-	-
Total liabilities	<u>71,992</u>	<u>115</u>	<u>66,919</u>	<u>28</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	40,830
Other purposes	-	-	-	(6,990)
Unreserved	-	-	-	33,840
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,840</u>
Total liabilities and fund balances	<u>\$ 71,992</u>	<u>\$ 115</u>	<u>\$ 66,919</u>	<u>\$ 33,868</u>

Continued

**Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002**

	<u>Graffiti Eradication</u>	<u>District Attorney Hot Check Fee</u>	<u>Laredo Webb County Child Welfare Unit</u>	<u>Welfare Emergency Food And Shelter Program</u>
ASSETS				
Cash and cash equivalents	\$ 1,671	\$ 28,717	\$ 116,154	\$ 4,313
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	27
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	1,671	28,717	116,154	4,340
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	4,340
Due to other funds	-	912	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	890	-	-
Other payables	-	-	-	-
Total liabilities	-	1,802	-	4,340
 Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	1,662	17,054	121,962	-
Unreserved	9	9,861	(5,808)	-
Total fund balances	1,671	26,915	116,154	-
Total liabilities and fund balances	\$ 1,671	\$ 28,717	\$ 116,154	\$ 4,340

Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002

	<u>Texas Workforce Commission T98JR21001</u>	<u>U.S. Department of Labor Employment And Training Administration</u>	<u>Texas Water Development Board - CAMSP</u>	<u>Texas Parks & Wildlife-Community Outdoor Outreach Program</u>
ASSETS				
Cash and cash equivalents	\$ 172	\$ -	\$ 11,697	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	215
Receivable from other governments	-	22,056	-	2,889
Other receivables	-	2,934	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>172</u>	<u>24,990</u>	<u>11,697</u>	<u>3,104</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	172	628	-	1,716
Due to other funds	-	22,540	11,697	1,388
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	1,822	-	-
Other payables	-	-	-	-
Total liabilities	<u>172</u>	<u>24,990</u>	<u>11,697</u>	<u>3,104</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	(5,671)	-
Unreserved	-	-	5,671	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 172</u>	<u>\$ 24,990</u>	<u>\$ 11,697</u>	<u>\$ 3,104</u>

Continued

Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002

	<u>TDHCA Self Help Center 718003</u>	<u>HUD Colonia Initiative</u>	<u>HUD Neighborhood Initiatives</u>	<u>Self Help Center 2002/2002</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	3,731	-	3	212
Receivable from other governments	422,977	33,263	17,164	326,834
Other receivables	327	-	-	65
Prepaid expenses	-	-	-	-
Total assets	<u>427,035</u>	<u>33,263</u>	<u>17,167</u>	<u>327,111</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	22,275	19,633	13,183	4,805
Due to other funds	404,725	4,362	3,040	312,616
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	944	9,690
Other payables	35	9,268	-	-
Total liabilities	<u>427,035</u>	<u>33,263</u>	<u>17,167</u>	<u>327,111</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 427,035</u>	<u>\$ 33,263</u>	<u>\$ 17,167</u>	<u>\$ 327,111</u>

**Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002**

	<u>Webb County Sheriff Jail Match/Patch Program</u>	<u>Webb County Sheriff Inmate Commissary Sales Commission</u>	<u>EMS Local Projects</u>	<u>City of Laredo Homeless Prevention</u>
ASSETS				
Cash and cash equivalents	\$ 1,254	\$ 52,985	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	(7,237)	-	-	200
Receivable from other governments	7,237	-	-	5,713
Other receivables	-	-	-	2,800
Prepaid expenses	-	-	-	-
Total assets	1,254	52,985	-	8,713
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	4,678
Due to other funds	-	-	-	4,035
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	-	-
Total liabilities	-	-	-	8,713
 Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	2,736	33,279	517	-
Unreserved	(1,482)	19,706	(517)	-
Total fund balances	1,254	52,985	-	-
Total liabilities and fund balances	\$ 1,254	\$ 52,985	\$ -	\$ 8,713

Continued

**Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002**

	<u>CAA Emergency Food & Shelter</u>	<u>Child And Adult Care Food Program</u>	<u>Comprehensive Energy Assistance Program</u>	<u>Weatherization Assistance For Low Income Persons</u>
ASSETS				
Cash and cash equivalents	\$ 4,243	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	16,792	11,541	549	1,458
Receivable from other governments	-	47,546	123,532	51,799
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>21,035</u>	<u>59,087</u>	<u>124,081</u>	<u>53,257</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	49,602	41,532	2,098
Due to other funds	20,634	2,621	83,421	53,550
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	197	6,864	547	607
Other payables	204	-	-	-
Total liabilities	<u>21,035</u>	<u>59,087</u>	<u>125,500</u>	<u>56,255</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	23,631	25,678	(26,007)	(39,418)
Unreserved	(23,631)	(25,678)	24,588	36,420
Total fund balances	<u>-</u>	<u>-</u>	<u>(1,419)</u>	<u>(2,998)</u>
Total liabilities and fund balances	<u>\$ 21,035</u>	<u>\$ 59,087</u>	<u>\$ 124,081</u>	<u>\$ 53,257</u>

**Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002**

	<u>CP&L HomeSavers Program</u>	<u>System Benefit</u>	<u>Community Service Block Grant</u>	<u>Meals on Wheels</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	24,198	-
Receivable from other governments	-	179,612	73,172	83,542
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	-	179,612	97,370	83,542
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	90	6,274	16,737
Due to other funds	-	180,107	49,000	4,488
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	13,041	5,437
Other payables	-	-	45	-
Total liabilities	-	180,197	68,360	26,662
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	317	-	23,899	31,321
Unreserved	(317)	(585)	5,111	25,559
Total fund balances	-	(585)	29,010	56,880
Total liabilities and fund balances	\$ -	\$ 179,612	\$ 97,370	\$ 83,542

Continued

Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002

	<u>Elderly Nutrition</u>	<u>Public Transportation For Non Urbanized Areas</u>	<u>Payroll Clearing</u>	<u>911 Addressing Program</u>
ASSETS				
Cash and cash equivalents	\$ 10,667	\$ 72	\$ 328,822	\$ 160,648
Taxes receivable, net	-	-	-	-
Due from other funds	102	3,000	62,142	-
Receivable from other governments	5,000	133,107	-	-
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	15,769	136,179	390,964	160,648
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	3,330	14,547	-	629
Due to other funds	12,231	79,077	5,369	-
Payable to other governments	-	-	-	-
Deferred revenue	208	-	-	-
Other accrued expenses	-	12,203	-	-
Other payables	-	5	385,595	824
Total liabilities	15,769	105,832	390,964	1,453
 Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	400	20,077	-	189,141
Unreserved	(400)	10,270	-	(29,946)
Total fund balances	-	30,347	-	159,195
Total liabilities and fund balances	\$ 15,769	\$ 136,179	\$ 390,964	\$ 160,648

Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002

	<u>Computerization</u> <u>Master Plan</u>	<u>Administration</u> <u>Building</u>	<u>TWDB & U.S. EPA</u> <u>Larga Vista</u> <u>Wastewater</u> <u>Improvements</u>	<u>Capital Outlay Series</u> <u>1999</u>
ASSETS				
Cash and cash equivalents	\$ 10,216	\$ 2,365,662	\$ 40,970	\$ 734,366
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>10,216</u>	<u>2,365,662</u>	<u>40,970</u>	<u>734,366</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	229,837	-	24,160
Due to other funds	7,623	1,881,577	6	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	105,144	-	-
Total liabilities	<u>7,623</u>	<u>2,216,558</u>	<u>6</u>	<u>24,160</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	224,294	4,780,484	40,962	1,031,081
Unreserved	(221,701)	(4,631,380)	2	(320,875)
Total fund balances	<u>2,593</u>	<u>149,104</u>	<u>40,964</u>	<u>710,206</u>
Total liabilities and fund balances	<u>\$ 10,216</u>	<u>\$ 2,365,662</u>	<u>\$ 40,970</u>	<u>\$ 734,366</u>

Continued

Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002

	<u>Law Enforcement</u> <u>Capital Projects</u>	<u>International Bridge</u> <u>Capital Project</u>	<u>Detention Center</u> <u>Infrastructure</u>	<u>Texas Parks And</u> <u>Wildlife-Rio Bravo</u> <u>Community Center</u> <u>Expansion Project</u>
ASSETS				
Cash and cash equivalents	\$ 466,011	\$ 558,429	\$ 30,000	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	466,011	558,429	30,000	-
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	2,568	38,977	-	-
Due to other funds	285,066	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	50,700	-	30,000	-
Total liabilities	338,334	38,977	30,000	-
 Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	318,990	1,753,843	-	28,065
Unreserved	(191,313)	(1,234,391)	-	(28,065)
Total fund balances	127,677	519,452	-	-
Total liabilities and fund balances	\$ 466,011	\$ 558,429	\$ 30,000	\$ -

**Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002**

	<u>State Energy Conservation Office Texas Transportation Institute</u>	<u>U.S. Department of Agriculture Rural Utilities Service Project #3080-02</u>	<u>TWDB Rio Bravo & El Cenizo Water & Wastewater Contract GO11900</u>	<u>TWDB Rio Bravo & El Cenizo Water & Wastewater Contract G11800</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ 2,656	\$ -	\$ 798
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	184,022	12,191	153,435
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>-</u>	<u>186,678</u>	<u>12,191</u>	<u>154,233</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	295	22,007
Due to other funds	-	6,326	-	82,148
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	180,352	11,896	50,078
Total liabilities	<u>-</u>	<u>186,678</u>	<u>12,191</u>	<u>154,233</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 186,678</u>	<u>\$ 12,191</u>	<u>\$ 154,233</u>

Continued

**Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002**

	<u>TDHCA Contract Number 720889</u>	<u>TDHCA Contract Number 720155</u>	<u>TDHCA Contract Number 721105</u>	<u>TDHCA Contract Number 721859</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	1,572	-
Receivable from other governments	147,845	5,606	299,480	54,375
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	147,845	5,606	301,052	54,375
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	131,533	-	7,653	-
Due to other funds	16,312	3,321	291,652	52,507
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	1,747	-
Other payables	-	2,285	-	1,868
Total liabilities	147,845	5,606	301,052	54,375
 Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	\$ 147,845	\$ 5,606	\$ 301,052	\$ 54,375

Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002

	<u>County Morgue</u>	<u>Villa Antiqua Cultural Center</u>	<u>Park Development Series 2001</u>	<u>Construction In Progress</u>
ASSETS				
Cash and cash equivalents	\$ 1,471,071	\$ 996,051	\$ 1,453,584	\$ 477,012
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>1,471,071</u>	<u>996,051</u>	<u>1,453,584</u>	<u>477,012</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	2,547	950
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	-	563
Total liabilities	<u>-</u>	<u>-</u>	<u>2,547</u>	<u>1,513</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	1,471,071	1,285,867	1,471,071	490,357
Unreserved	-	(289,816)	(20,034)	(14,858)
Total fund balances	<u>1,471,071</u>	<u>996,051</u>	<u>1,451,037</u>	<u>475,499</u>
Total liabilities and fund balances	<u>\$ 1,471,071</u>	<u>\$ 996,051</u>	<u>\$ 1,453,584</u>	<u>\$ 477,012</u>

Continued

Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002

	<u>Upgrade or Replace AS400 Computer System</u>	<u>Road Highway Acquisition</u>	<u>Capital Outlay Series 2001</u>	<u>Management Records Storage Warehouse</u>
ASSETS				
Cash and cash equivalents	\$ 4,488	\$ 165,330	\$ 264,887	\$ 562,185
Taxes receivable, net	-	-	-	-
Due from other funds	7,623	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>12,111</u>	<u>165,330</u>	<u>264,887</u>	<u>562,185</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	3,170	-	87,712	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>3,170</u>	<u>-</u>	<u>87,712</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	294,215	196,094	490,357	-
Unreserved	(285,274)	(30,764)	(313,182)	562,185
Total fund balances	<u>8,941</u>	<u>165,330</u>	<u>177,175</u>	<u>562,185</u>
Total liabilities and fund balances	<u>\$ 12,111</u>	<u>\$ 165,330</u>	<u>\$ 264,887</u>	<u>\$ 562,185</u>

Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002

	<u>R.O.W. Acquisition</u> <u>Hwy 59/359</u>	<u>Justice Center Fire</u> <u>Protection System</u> <u>and Moisture</u> <u>Censoring Devises</u>	<u>Carrizo Wilcox</u> <u>Aquifer</u>	<u>Justice of the Peace</u> <u>and the Constable</u> <u>South Laredo</u>
ASSETS				
Cash and cash equivalents	\$ 547,520	\$ 293,310	\$ 97,767	\$ 244,431
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>547,520</u>	<u>293,310</u>	<u>97,767</u>	<u>244,431</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	-
Unreserved	547,520	293,310	97,767	244,431
Total fund balances	<u>547,520</u>	<u>293,310</u>	<u>97,767</u>	<u>244,431</u>
Total liabilities and fund balances	<u>\$ 547,520</u>	<u>\$ 293,310</u>	<u>\$ 97,767</u>	<u>\$ 244,431</u>

Continued

**Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002**

	<u>Penitas West Community Center</u>	<u>Quad City Community Center Mirando</u>	<u>Bruni Community Center</u>	<u>El Cenizo/Rio Bravo Community Centers</u>
ASSETS				
Cash and cash equivalents	\$ 146,655	\$ 136,875	\$ 68,438	\$ 293,310
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	146,655	136,875	68,438	293,310
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	-	-
Total liabilities	-	-	-	-
 Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	-
Unreserved	146,655	136,875	68,438	293,310
Total fund balances	146,655	136,875	68,438	293,310
Total liabilities and fund balances	\$ 146,655	\$ 136,875	\$ 68,438	\$ 293,310

**Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002**

	<u>Cuatro Vientos Road Loop/Bridge #5</u>	<u>Park Development Series 02</u>	<u>Capital Outlay Series 2002</u>	<u>Debt Service</u>
ASSETS				
Cash and cash equivalents	\$ 136,875	\$ 992,389	\$ 684,396	\$ 413,073
Taxes receivable, net	-	-	-	1,217,588
Due from other funds	-	-	-	210,153
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Prepaid expenses	-	-	-	9,967
Total assets	136,875	992,389	684,396	1,850,781
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	2,404
Due to other funds	-	-	-	114,020
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	1,156,538
Other accrued expenses	-	-	-	-
Other payables	-	-	-	-
Total liabilities	-	-	-	1,272,962
 Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	481,017
Other purposes	-	-	-	-
Unreserved	136,875	992,389	684,396	96,802
Total fund balances	136,875	992,389	684,396	577,819
Total liabilities and fund balances	\$ 136,875	\$ 992,389	\$ 684,396	\$ 1,850,781

Continued

**Webb County, Texas
Balance Sheet
Other Governmental Funds
September 30, 2002**

	Total Governmental Funds
ASSETS	
Cash and cash equivalents	\$ 19,756,190
Taxes receivable, net	1,536,832
Due from other funds	528,347
Receivable from other governments	3,269,881
Other receivables	50,731
Prepaid expenses	9,967
Total assets	25,151,948

LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	1,118,774
Due to other funds	5,403,600
Payable to other governments	26,040
Deferred revenue	2,217,639
Other accrued expenses	275,866
Other payables	897,823
Total liabilities	9,939,742

Fund balances:	
Reserved for:	
Inventories	-
Debt service	481,017
Other purposes	17,380,684
Unreserved	(2,649,495)
Total fund balances	15,212,206
Total liabilities and fund balances	\$ 25,151,948

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Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<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>Webb County Clerk</u> <u>Records Management</u> <u>and Preservation</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	382,440	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	34,523	-	23,464	186,065
Investment earnings	-	5,767	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>34,523</u>	<u>388,207</u>	<u>23,464</u>	<u>186,065</u>
EXPENDITURES				
Current:				
General government	-	330,515	166,273	74,469
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Correcetions and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>330,515</u>	<u>166,273</u>	<u>74,469</u>
Excess (deficiency) of revenues over expenditures	<u>34,523</u>	<u>57,692</u>	<u>(142,809)</u>	<u>111,596</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	-
Proceeds from capital leases	-	-	-	-
Transfers in	-	-	126,837	-
Transfers out	-	(58,000)	-	(126,837)
Total other financing sources and uses	<u>-</u>	<u>(58,000)</u>	<u>126,837</u>	<u>(126,837)</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	9,000	-	-
Net change in fund balances	<u>34,523</u>	<u>8,692</u>	<u>(15,972)</u>	<u>(15,241)</u>
Fund balances - beginning, Restated	2,579	197,241	20,276	27,295
Fund balances - ending	<u>\$ 37,102</u>	<u>\$ 205,933</u>	<u>\$ 4,304</u>	<u>\$ 12,054</u>

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, 2002

	<u>Road and Bridge</u>	<u>Office Of The Attorney General Contract # 00- 03847.A2</u>	<u>State Comptroller's Office Law Enforcement</u>
REVENUES			
Property Taxes	\$ 261,160	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	634,154	-	-
Intergovernmental	33,813	19,521	31,009
Charges for services	2,180,652	-	-
Investment earnings	-	-	-
Miscellaneous	127,354	-	-
Grant matching	-	-	-
Total revenues	<u>3,237,133</u>	<u>19,521</u>	<u>31,009</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	35,965
Justice system	-	36,161	-
Health and human services	-	-	-
Infrastructure and environmental services	3,111,129	-	-
Correcetions and rehabilitation	-	-	-
Community and economic development	-	-	-
Debt Service			
Principal	-	-	-
Interest and other charges	-	-	-
Capital Outlay	151,894	-	-
Total Expenditures	<u>3,263,023</u>	<u>36,161</u>	<u>35,965</u>
Excess (deficiency) of revenues over expenditures	<u>(25,890)</u>	<u>(16,640)</u>	<u>(4,956)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt, net	-	-	-
Proceeds from capital leases	151,894	-	-
Transfers in	10,324	-	-
Transfers out	(226,774)	-	-
Total other financing sources and uses	<u>(64,556)</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale of equipment	-	-	-
Net change in fund balances	<u>(90,446)</u>	<u>(16,640)</u>	<u>(4,956)</u>
Fund balances - beginning, Restated	1,203,007	65,202	17,200
Fund balances - ending	<u>\$ 1,112,561</u>	<u>\$ 48,562</u>	<u>\$ 12,244</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>Webb County Tax</u> <u>Assessor Vehicle</u> <u>Inventory Tax</u>	<u>Justice Court</u> <u>Technology</u>	<u>Election Contract</u> <u>Services</u>	<u>CJAD Community</u> <u>Corrections</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	419,295
Charges for services	14,138	24,726	259,408	-
Investment earnings	-	-	1,261	-
Miscellaneous	-	-	5,315	159,230
Grant matching	-	-	-	-
Total revenues	<u>14,138</u>	<u>24,726</u>	<u>265,984</u>	<u>578,525</u>
EXPENDITURES				
Current:				
General government	-	-	291,507	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Correcetions and rehabilitation	-	-	-	773,591
Community and economic development	-	-	-	-
Debt Service				
Principal	15,251	-	-	-
Interest and other charges	4,084	-	-	-
Capital Outlay	-	-	25,000	-
Total Expenditures	<u>19,335</u>	<u>-</u>	<u>316,507</u>	<u>773,591</u>
Excess (deficiency) of revenues over expenditures	<u>(5,197)</u>	<u>24,726</u>	<u>(50,523)</u>	<u>(195,066)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	-
Proceeds from capital leases	-	-	-	-
Transfers in	-	-	142,458	236,773
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>142,458</u>	<u>236,773</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>(5,197)</u>	<u>24,726</u>	<u>91,935</u>	<u>41,707</u>
Fund balances - beginning, Restated	5,197	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ 24,726</u>	<u>\$ 91,935</u>	<u>\$ 41,707</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>CJAD Day Reporting Center</u>	<u>CJAD Residential Treatment Center</u>	<u>CJAD Basic Supervision Program</u>
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Intergovernmental	142,135	921,632	820,867
Charges for services	-	-	-
Investment earnings	-	-	21,430
Miscellaneous	-	173,698	807,667
Grant matching	-	-	-
Total revenues	<u>142,135</u>	<u>1,095,330</u>	<u>1,649,964</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Justice system	-	-	-
Health and human services	-	-	-
Infrastructure and environmental services	-	-	-
Corrections and rehabilitation	107,996	1,122,523	1,213,903
Community and economic development	-	-	-
Debt Service			
Principal	-	-	-
Interest and other charges	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>107,996</u>	<u>1,122,523</u>	<u>1,213,903</u>
Excess (deficiency) of revenues over expenditures	<u>34,139</u>	<u>(27,193)</u>	<u>436,061</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt, net	-	-	-
Proceeds from capital leases	-	-	-
Transfers in	21,411	27,193	-
Transfers out	-	-	(285,591)
Total other financing sources and uses	<u>21,411</u>	<u>27,193</u>	<u>(285,591)</u>
SPECIAL ITEM			
Proceeds from sale of equipment	-	-	-
Net change in fund balances	55,550	-	150,470
Fund balances - beginning, Restated	-	-	-
Fund balances - ending	<u>\$ 55,550</u>	<u>\$ -</u>	<u>\$ 150,470</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>CJAD Treatment Incarceration Program</u>	<u>CRT Residential Treatment Center</u>	<u>CJAD Mentally Impaired Caseload</u>	<u>CJD Purchase Of Juvenile Justice Alternatives</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	185,088	-	59,237	12,720
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	117,120	-	-
Grant matching	-	-	-	5,195
Total revenues	<u>185,088</u>	<u>117,120</u>	<u>59,237</u>	<u>17,915</u>
EXPENDITURES				
Current:				
General government	-	25,000	-	-
Public safety	-	-	-	-
Justice system	-	-	-	17,915
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	185,302	-	57,455	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	88,691	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>185,302</u>	<u>113,691</u>	<u>57,455</u>	<u>17,915</u>
Excess (deficiency) of revenues over expenditures	<u>(214)</u>	<u>3,429</u>	<u>1,782</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	-
Proceeds from capital leases	-	-	-	-
Transfers in	214	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>214</u>	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	3,429	1,782	-
Fund balances - beginning, Restated	-	7,991	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ 11,420</u>	<u>\$ 1,782</u>	<u>\$ -</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>U.S. Department Of Justice-Arrestee Drug Abuse Monitoring Program</u>	<u>Vertex Targeted Opportunities</u>	<u>TJPC Border Project</u>
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Intergovernmental	103,485	146,777	40,781
Charges for services	-	-	-
Investment earnings	-	21	-
Miscellaneous	-	-	-
Grant matching	-	-	-
Total revenues	<u>103,485</u>	<u>146,798</u>	<u>40,781</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Justice system	103,485	-	43,906
Health and human services	-	-	-
Infrastructure and environmental services	-	-	-
Correcetions and rehabilitation	-	-	-
Community and economic development	-	-	-
Debt Service			
Principal	-	-	-
Interest and other charges	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>103,485</u>	<u>-</u>	<u>43,906</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>146,798</u>	<u>(3,125)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt, net	-	-	-
Proceeds from capital leases	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale of equipment	-	-	-
Net change in fund balances	<u>-</u>	<u>146,798</u>	<u>(3,125)</u>
Fund balances - beginning, Restated	-	-	3,125
Fund balances - ending	<u>\$ -</u>	<u>\$ 146,798</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>TJPC Community</u> <u>Corrections</u>	<u>TJPC State Aid</u>	<u>TJPC JJAEP</u>	<u>CJD Juvenile</u> <u>Accountability</u> <u>Incentive Block</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	303,796	375,582	560,618	32,176
Charges for services	-	-	369,189	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	9,563	128,663	-	25,854
Total revenues	<u>313,359</u>	<u>504,245</u>	<u>929,807</u>	<u>58,030</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	330,761	550,236	815,718	58,030
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Correcetions and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	41,196	-
Interest and other charges	-	-	26,086	-
Capital Outlay	-	-	94,919	-
Total Expenditures	<u>330,761</u>	<u>550,236</u>	<u>977,919</u>	<u>58,030</u>
Excess (deficiency) of revenues over expenditures	<u>(17,402)</u>	<u>(45,991)</u>	<u>(48,112)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	-
Proceeds from capital leases	-	-	94,919	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>94,919</u>	<u>-</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>(17,402)</u>	<u>(45,991)</u>	<u>46,807</u>	<u>-</u>
Fund balances - beginning, Restated	17,402	45,991	275,817	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 322,624</u>	<u>\$ -</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>CJD School Based</u> <u>Anti-Truancy</u> <u>Bootcamp</u>	<u>CJD STDC Juvenile</u> <u>Accountability</u> <u>Incentive Block</u>	<u>TJPC Juvenile</u> <u>Officers' Salary</u> <u>Supplement</u>
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Intergovernmental	184,034	29,346	109,361
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
Grant matching	32,525	-	-
Total revenues	<u>216,559</u>	<u>29,346</u>	<u>109,361</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Justice system	216,559	29,346	109,361
Health and human services	-	-	-
Infrastructure and environmental services	-	-	-
Correcetions and rehabilitation	-	-	-
Community and economic development	-	-	-
Debt Service			
Principal	-	-	-
Interest and other charges	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>216,559</u>	<u>29,346</u>	<u>109,361</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt, net	-	-	-
Proceeds from capital leases	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale of equipment	-	-	-
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>Webb County</u> <u>Constable Precinct 1</u> <u>Federal Forfeiture</u>	<u>Webb County District</u> <u>Attorney State</u> <u>Forfeiture</u>	<u>Webb County Sheriff</u> <u>State Forfeiture</u>	<u>Webb County District</u> <u>Attorney Federal</u> <u>Forefeiture</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	110,807	39,460	367,983
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	3,223	1,068	2,971	4,963
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>3,223</u>	<u>111,875</u>	<u>42,431</u>	<u>372,946</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	54,935	37,494	30,614	166,189
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Correcetions and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital Outlay	78,215	-	42,711	29,048
Total Expenditures	<u>133,150</u>	<u>37,494</u>	<u>73,325</u>	<u>195,237</u>
Excess (deficiency) of revenues over expenditures	<u>(129,927)</u>	<u>74,381</u>	<u>(30,894)</u>	<u>177,709</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	-
Proceeds from capital leases	-	-	-	-
Transfers in	-	-	-	16,158
Transfers out	-	(16,158)	-	(7,976)
Total other financing sources and uses	<u>-</u>	<u>(16,158)</u>	<u>-</u>	<u>8,182</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>(129,927)</u>	<u>58,223</u>	<u>(30,894)</u>	<u>185,891</u>
Fund balances - beginning, Restated	280,811	56,203	211,331	314,721
Fund balances - ending	<u>\$ 150,884</u>	<u>\$ 114,426</u>	<u>\$ 180,437</u>	<u>\$ 500,612</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>Webb County Sheriff</u> <u>Federal Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 4</u> <u>Federal Forfeiture</u>	<u>State comptroller's</u> <u>Office 49th District</u> <u>Court</u>
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	2,819	7,924	-
Intergovernmental	-	-	28,072
Charges for services	-	-	-
Investment earnings	2,205	121	356
Miscellaneous	-	-	-
Grant matching	-	-	-
Total revenues	5,024	8,045	28,428
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	13,000	72	-
Justice system	-	-	22,994
Health and human services	-	-	-
Infrastructure and environmental services	-	-	-
Correcetions and rehabilitation	-	-	-
Community and economic development	-	-	-
Debt Service			
Principal	-	-	-
Interest and other charges	-	-	-
Capital Outlay	-	-	-
Total Expenditures	13,000	72	22,994
Excess (deficiency) of revenues over expenditures	(7,976)	7,973	5,434
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt, net	-	-	-
Proceeds from capital leases	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources and uses	-	-	-
SPECIAL ITEM			
Proceeds from sale of equipment	-	-	-
Net change in fund balances	(7,976)	7,973	5,434
Fund balances - beginning, Restated	168,060	-	25,089
Fund balances - ending	\$ 160,084	\$ 7,973	\$ 30,523

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>Drug Impact Court</u> <u>Reserve</u>	<u>Children's Justice Act</u> <u>Cluster Court</u>	<u>CJD City of Laredo</u> <u>Auto Theft Task Force</u>	<u>CJD District</u> <u>Attorney's Initiative</u> <u>Against Domestic</u> <u>Violence</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	380,534	-	-	-
Intergovernmental	-	851	58,394	40,844
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	419	40,725	13,615
Total revenues	380,534	1,270	99,119	54,459
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	99,119	-
Justice system	318,349	1,270	-	54,459
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Correcetions and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	318,349	1,270	99,119	54,459
Excess (deficiency) of revenues over expenditures	62,185	-	-	-
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	-
Proceeds from capital leases	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	62,185	-	-	-
Fund balances - beginning, Restated	144,988	-	-	-
Fund balances - ending	\$ 207,173	\$ -	\$ -	\$ -

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>CJD District</u>	<u>DEA Narcotics Task</u>	<u>CJD Women's Legal</u>
	<u>Attorney's Domestic</u>	<u>Force</u>	<u>Advocate</u>
	<u>Violence Counselors</u>		<u>(Prosecutor)</u>
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Intergovernmental	71,280	196,134	42,756
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
Grant matching	40,688	62,973	14,268
Total revenues	111,968	259,107	57,024
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	220,079	-
Justice system	111,968	-	57,024
Health and human services	-	-	-
Infrastructure and environmental services	-	-	-
Correcetions and rehabilitation	-	-	-
Community and economic development	-	-	-
Debt Service			
Principal	-	-	-
Interest and other charges	-	-	-
Capital Outlay	-	-	-
Total Expenditures	111,968	220,079	57,024
Excess (deficiency) of revenues over expenditures	-	39,028	-
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt, net	-	-	-
Proceeds from capital leases	-	-	-
Transfers in	-	7,976	-
Transfers out	-	-	-
Total other financing sources and uses	-	7,976	-
SPECIAL ITEM			
Proceeds from sale of equipment	-	-	-
Net change in fund balances	-	47,004	-
Fund balances - beginning, Restated	-	(47,004)	-
Fund balances - ending	\$ -	\$ -	\$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>CJD Women's Legal Advocate</u>	<u>CJD City of Laredo Financial Task Force</u>	<u>CJD Police Activity League (Pal)</u>	<u>CJD City of Laredo Multi-Agency Narcotics Task Force</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	29,752	235,312	19,250	344,368
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	9,917	11,775	21,000	28,671
Total revenues	<u>39,669</u>	<u>247,087</u>	<u>40,250</u>	<u>373,039</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	247,087	40,250	373,039
Justice system	39,669	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Correcetions and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>39,669</u>	<u>247,087</u>	<u>40,250</u>	<u>373,039</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	-
Proceeds from capital leases	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>CJD Mediation Program</u>	<u>U.S. Department Of Justice-Bullet Proof Vests Partnership Program</u>	<u>State Comptroller's Office Senate Bill 55 Statewide Tobacco Education & Prevention</u>
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Intergovernmental	29,849	21,025	4,288
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
Grant matching	1	21,031	-
Total revenues	29,850	42,056	4,288
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	42,056	4,288
Justice system	29,850	-	-
Health and human services	-	-	-
Infrastructure and environmental services	-	-	-
Correcetions and rehabilitation	-	-	-
Community and economic development	-	-	-
Debt Service			
Principal	-	-	-
Interest and other charges	-	-	-
Capital Outlay	-	-	-
Total Expenditures	29,850	42,056	4,288
Excess (deficiency) of revenues over expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt, net	-	-	-
Proceeds from capital leases	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources and uses	-	-	-
SPECIAL ITEM			
Proceeds from sale of equipment	-	-	-
Net change in fund balances	-	-	-
Fund balances - beginning, Restated	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>U.S. Treasury Dept. Bureau of Alcohol, Tobacco, & Firearms Gang Resistance & Education And Training Program (G.R.E.A.T)</u>	<u>U.S. Department Of Justice - C.O.P.S. In School Program</u>	<u>U.S. Department Of Justice-Local Law Enforcement Block Grant</u>	<u>U.S. Department Of Justice-Local Law Enforcement Block Grant</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	7,975	15,902	22	47,677
Charges for services	-	-	-	-
Investment earnings	-	-	2,494	-
Miscellaneous	-	-	-	-
Grant matching	-	413	280	5,298
Total revenues	7,975	16,315	2,796	52,975
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	7,975	16,315	2,796	12,910
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Correcetions and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital Outlay	-	-	-	40,065
Total Expenditures	7,975	16,315	2,796	52,975
Excess (deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	-
Proceeds from capital leases	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>U.S. Department Of Justice-Local Law Enforcement Block Grant</u>	<u>U.S. Department Of Justice - C.O.P.S. Universal Hiring Programs</u>	<u>Courthouse Security Fees</u>
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Intergovernmental	16,200	202,550	-
Charges for services	-	-	153,010
Investment earnings	3,125	-	-
Miscellaneous	-	-	-
Grant matching	1,800	72,093	-
Total revenues	<u>21,125</u>	<u>274,643</u>	<u>153,010</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	21,125	274,643	-
Justice system	-	-	-
Health and human services	-	-	-
Infrastructure and environmental services	-	-	-
Correcetions and rehabilitation	-	-	-
Community and economic development	-	-	-
Debt Service			
Principal	-	-	-
Interest and other charges	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>21,125</u>	<u>274,643</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>153,010</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt, net	-	-	-
Proceeds from capital leases	-	-	-
Transfers in	-	-	-
Transfers out	-	-	(160,000)
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>(160,000)</u>
SPECIAL ITEM			
Proceeds from sale of equipment	-	-	-
Net change in fund balances	<u>-</u>	<u>-</u>	<u>(6,990)</u>
Fund balances - beginning, Restated	-	-	40,830
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,840</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>Graffiti Eradication</u>	<u>District Attorney Hot Check Fee</u>	<u>Laredo Webb County Child Welfare Unit</u>	<u>Welfare Emergency Food And Shelter Program</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	8,020	22,249
Charges for services	9	47,740	-	-
Investment earnings	-	-	2,233	-
Miscellaneous	-	-	381	-
Grant matching	-	-	4,000	-
Total revenues	9	47,740	14,634	22,249
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	37,879	-	-
Health and human services	-	-	20,442	22,249
Infrastructure and environmental services	-	-	-	-
Correcetions and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	-	37,879	20,442	22,249
Excess (deficiency) of revenues over expenditures	9	9,861	(5,808)	-
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	-
Proceeds from capital leases	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	9	9,861	(5,808)	-
Fund balances - beginning, Restated	1,662	17,054	121,962	-
Fund balances - ending	\$ 1,671	\$ 26,915	\$ 116,154	\$ -

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>Texas Workforce Commission T98JR21001</u>	<u>U.S. Department of Labor Employment And Training Administration</u>	<u>Texas Water Development Board - CAMSP</u>
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Intergovernmental	-	100,522	5,671
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
Grant matching	-	30,631	-
Total revenues	-	131,153	5,671
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Justice system	-	-	-
Health and human services	-	131,153	-
Infrastructure and environmental services	-	-	-
Correcetions and rehabilitation	-	-	-
Community and economic development	-	-	-
Debt Service			
Principal	-	-	-
Interest and other charges	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	131,153	-
Excess (deficiency) of revenues over expenditures	-	-	5,671
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt, net	-	-	-
Proceeds from capital leases	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources and uses	-	-	-
SPECIAL ITEM			
Proceeds from sale of equipment	-	-	-
Net change in fund balances	-	-	5,671
Fund balances - beginning, Restated	-	-	(5,671)
Fund balances - ending	\$ -	\$ -	\$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>Texas Parks & Wildlife-Community Outdoor Outreach Program</u>	<u>TDHCA Self Help Center 718003</u>	<u>HUD Colonia Initiative</u>	<u>HUD Neighborhood Initiatives</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	12,150	163,121	359,691	61,509
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	4,149	-	-	-
Total revenues	<u>16,299</u>	<u>163,121</u>	<u>359,691</u>	<u>61,509</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Correcctions and rehabilitation	-	-	-	-
Community and economic development	16,299	88,315	359,691	61,509
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital Outlay	-	74,806	-	-
Total Expenditures	<u>16,299</u>	<u>163,121</u>	<u>359,691</u>	<u>61,509</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	-
Proceeds from capital leases	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>Self Help Center</u> <u>2002/2002</u>	<u>Webb County Sheriff</u> <u>Jail Match/Patch</u> <u>Program</u>	<u>Webb County Sheriff</u> <u>Inmate Commissary</u> <u>Sales Commission</u>
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Intergovernmental	326,834	7,237	-
Charges for services	-	2,940	-
Investment earnings	-	-	455
Miscellaneous	-	-	21,232
Grant matching	-	804	-
Total revenues	326,834	10,981	21,687
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Justice system	-	-	-
Health and human services	-	-	-
Infrastructure and environmental services	-	-	-
Correcetions and rehabilitation	-	12,463	1,981
Community and economic development	326,834	-	-
Debt Service			
Principal	-	-	-
Interest and other charges	-	-	-
Capital Outlay	-	-	-
Total Expenditures	326,834	12,463	1,981
Excess (deficiency) of revenues over expenditures	-	(1,482)	19,706
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt, net	-	-	-
Proceeds from capital leases	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources and uses	-	-	-
SPECIAL ITEM			
Proceeds from sale of equipment	-	-	-
Net change in fund balances	-	(1,482)	19,706
Fund balances - beginning, Restated	-	2,736	33,279
Fund balances - ending	\$ -	\$ 1,254	\$ 52,985

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>EMS Local Projects</u>	<u>City of Laredo Homeless Prevention</u>	<u>CAA Emergency Food & Shelter</u>	<u>Child And Adult Care Food Program</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	30,321	4,244	643,408
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	23,924	-
Total revenues	-	30,321	28,168	643,408
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	517	-	-	-
Justice system	-	-	-	-
Health and human services	-	30,321	51,799	669,086
Infrastructure and environmental services	-	-	-	-
Correcetions and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	517	30,321	51,799	669,086
Excess (deficiency) of revenues over expenditures	(517)	-	(23,631)	(25,678)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	-
Proceeds from capital leases	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	(517)	-	(23,631)	(25,678)
Fund balances - beginning, Restated	517	-	23,631	25,678
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>Comprehensive Energy Assistance Program</u>	<u>Weatherization Assistance For Low Income Persons</u>	<u>CP&L HomeSavers Program</u>
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Intergovernmental	268,673	101,507	4,658
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
Grant matching	495	-	-
Total revenues	269,168	101,507	4,658
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Justice system	-	-	-
Health and human services	244,580	65,087	4,975
Infrastructure and environmental services	-	-	-
Correcetions and rehabilitation	-	-	-
Community and economic development	-	-	-
Debt Service			
Principal	-	-	-
Interest and other charges	-	-	-
Capital Outlay	-	-	-
Total Expenditures	244,580	65,087	4,975
Excess (deficiency) of revenues over expenditures	24,588	36,420	(317)
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt, net	-	-	-
Proceeds from capital leases	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources and uses	-	-	-
SPECIAL ITEM			
Proceeds from sale of equipment	-	-	-
Net change in fund balances	24,588	36,420	(317)
Fund balances - beginning, Restated	(26,007)	(39,418)	317
Fund balances - ending	\$ (1,419)	\$ (2,998)	\$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>System Benefit</u>	<u>Community Service Block Grant</u>	<u>Meals on Wheels</u>	<u>Elderly Nutrition</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	179,612	464,969	342,071	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	127,215	59,000	79,537
Total revenues	179,612	592,184	401,071	79,537
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	180,197	587,073	375,512	79,937
Infrastructure and environmental services	-	-	-	-
Correcetions and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital Outlay	-	45,982	-	-
Total Expenditures	180,197	633,055	375,512	79,937
Excess (deficiency) of revenues over expenditures	(585)	(40,871)	25,559	(400)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	-
Proceeds from capital leases	-	45,982	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	45,982	-	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	(585)	5,111	25,559	(400)
Fund balances - beginning, Restated	-	23,899	31,321	400
Fund balances - ending	\$ (585)	\$ 29,010	\$ 56,880	\$ -

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>Public Transportation</u> <u>For Non Urbanized</u> <u>Areas</u>	<u>Payroll Clearing</u>	<u>911 Addressing</u> <u>Program</u>
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Intergovernmental	665,179	-	-
Charges for services	145,300	-	-
Investment earnings	-	-	2,422
Miscellaneous	-	-	-
Grant matching	80,500	-	-
Total revenues	<u>890,979</u>	<u>-</u>	<u>2,422</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Justice system	-	-	-
Health and human services	-	-	-
Infrastructure and environmental services	839,204	-	-
Correcetions and rehabilitation	-	-	-
Community and economic development	-	-	-
Debt Service			
Principal	-	-	-
Interest and other charges	-	-	-
Capital Outlay	42,645	-	32,368
Total Expenditures	<u>881,849</u>	<u>-</u>	<u>32,368</u>
Excess (deficiency) of revenues over expenditures	<u>9,130</u>	<u>-</u>	<u>(29,946)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt, net	-	-	-
Proceeds from capital leases	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale of equipment	1,140	-	-
Net change in fund balances	<u>10,270</u>	<u>-</u>	<u>(29,946)</u>
Fund balances - beginning, Restated	20,077	-	189,141
Fund balances - ending	<u>\$ 30,347</u>	<u>\$ -</u>	<u>\$ 159,195</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>Computerization</u> <u>Master Plan</u>	<u>Administration</u> <u>Building</u>	<u>TWDB & U.S. EPA</u> <u>Larga Vista</u> <u>Wastewater</u> <u>Improvements</u>	<u>Capital Outlay Series</u> <u>1999</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	142,207	2	6
Miscellaneous	-	-	-	11,250
Grant matching	-	-	-	-
Total revenues	-	142,207	2	11,256
EXPENDITURES				
Current:				
General government	23,516	4,410	-	118,256
Public safety	-	-	-	-
Justice system	-	-	-	22,983
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	913
Correcetions and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital Outlay	198,185	4,769,177	-	189,979
Total Expenditures	221,701	4,773,587	-	332,131
Excess (deficiency) of revenues over expenditures	(221,701)	(4,631,380)	2	(320,875)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	-
Proceeds from capital leases	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	(221,701)	(4,631,380)	2	(320,875)
Fund balances - beginning, Restated	224,294	4,780,484	40,962	1,031,081
Fund balances - ending	\$ 2,593	\$ 149,104	\$ 40,964	\$ 710,206

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>Law Enforcement Capital Projects</u>	<u>International Bridge Capital Project</u>	<u>Detention Center Infrastructure</u>
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Investment earnings	9,889	-	-
Miscellaneous	-	-	-
Grant matching	-	-	-
Total revenues	<u>9,889</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	7,728	-	-
Justice system	-	-	-
Health and human services	-	-	-
Infrastructure and environmental services	-	-	-
Correcetions and rehabilitation	-	-	-
Community and economic development	-	-	-
Debt Service			
Principal	-	-	-
Interest and other charges	-	-	-
Capital Outlay	193,474	1,234,391	-
Total Expenditures	<u>201,202</u>	<u>1,234,391</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(191,313)</u>	<u>(1,234,391)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt, net	-	-	-
Proceeds from capital leases	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale of equipment	-	-	-
Net change in fund balances	<u>(191,313)</u>	<u>(1,234,391)</u>	<u>-</u>
Fund balances - beginning, Restated	318,990	1,753,843	-
Fund balances - ending	<u>\$ 127,677</u>	<u>\$ 519,452</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>Texas Parks And Wildlife-Rio Bravo Community Center Expansion Project</u>	<u>State Energy Conservation Office Texas Transportation Institute</u>	<u>U.S. Department of Agriculture Rural Utilities Service Project #3080-02</u>	<u>TWDB Rio Bravo & El Cenizo Water & Wastewater Contract GO11900</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	13,565	99,986	-	117,658
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>13,565</u>	<u>99,986</u>	<u>-</u>	<u>117,658</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Correcetions and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital Outlay	31,306	99,986	-	117,658
Total Expenditures	<u>31,306</u>	<u>99,986</u>	<u>-</u>	<u>117,658</u>
Excess (deficiency) of revenues over expenditures	<u>(17,741)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	-
Proceeds from capital leases	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(10,324)	-	-	-
Total other financing sources and uses	<u>(10,324)</u>	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>(28,065)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	28,065	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>TWDB Rio Bravo & El Cenizo Water & Wastewater Contract G11800</u>	<u>TDHCA Contract Number 720889</u>	<u>TDHCA Contract Number 720155</u>
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Intergovernmental	820,168	175,161	55,302
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
Grant matching	-	-	-
Total revenues	<u>820,168</u>	<u>175,161</u>	<u>55,302</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Justice system	-	-	-
Health and human services	-	-	-
Infrastructure and environmental services	-	-	-
Correcetions and rehabilitation	-	-	-
Community and economic development	-	-	-
Debt Service			
Principal	-	-	-
Interest and other charges	-	-	-
Capital Outlay	820,168	175,161	55,302
Total Expenditures	<u>820,168</u>	<u>175,161</u>	<u>55,302</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt, net	-	-	-
Proceeds from capital leases	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale of equipment	-	-	-
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>TDHCA Contract</u> <u>Number 721105</u>	<u>TDHCA Contract</u> <u>Number 721859</u>	<u>County Morgue</u>	<u>Villa Antigua Cultural</u> <u>Center</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	431,293	85,947	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>431,293</u>	<u>85,947</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Correcetions and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital Outlay	431,293	85,947	-	289,816
Total Expenditures	<u>431,293</u>	<u>85,947</u>	<u>-</u>	<u>289,816</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(289,816)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	-	-
Proceeds from capital leases	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>(289,816)</u>
Fund balances - beginning, Restated	-	-	1,471,071	1,285,867
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,471,071</u>	<u>\$ 996,051</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>Park Development</u> <u>Series 2001</u>	<u>Construction In</u> <u>Progress</u>	<u>Upgrade or Replace</u> <u>AS400 Computer</u> <u>System</u>
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
Grant matching	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Justice system	-	-	-
Health and human services	-	-	-
Infrastructure and environmental services	-	-	-
Correcetions and rehabilitation	-	-	-
Community and economic development	-	-	-
Debt Service			
Principal	-	-	-
Interest and other charges	-	-	-
Capital Outlay	20,034	14,858	285,274
Total Expenditures	<u>20,034</u>	<u>14,858</u>	<u>285,274</u>
Excess (deficiency) of revenues over expenditures	<u>(20,034)</u>	<u>(14,858)</u>	<u>(285,274)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt, net	-	-	-
Proceeds from capital leases	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale of equipment	-	-	-
Net change in fund balances	<u>(20,034)</u>	<u>(14,858)</u>	<u>(285,274)</u>
Fund balances - beginning, Restated	1,471,071	490,357	294,215
Fund balances - ending	<u>\$ 1,451,037</u>	<u>\$ 475,499</u>	<u>\$ 8,941</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>Road Highway Acquisition</u>	<u>Capital Outlay Series 2001</u>	<u>Management Records Storage Warehouse</u>	<u>R.O.W. Acquisition Hwy 59/359</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	272,562	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	12,815	12,480
Correcetions and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital Outlay	30,764	40,620	-	-
Total Expenditures	<u>30,764</u>	<u>313,182</u>	<u>12,815</u>	<u>12,480</u>
Excess (deficiency) of revenues over expenditures	<u>(30,764)</u>	<u>(313,182)</u>	<u>(12,815)</u>	<u>(12,480)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	-	-	575,000	560,000
Proceeds from capital leases	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>575,000</u>	<u>560,000</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>(30,764)</u>	<u>(313,182)</u>	<u>562,185</u>	<u>547,520</u>
Fund balances - beginning, Restated	196,094	490,357	-	-
Fund balances - ending	<u>\$ 165,330</u>	<u>\$ 177,175</u>	<u>\$ 562,185</u>	<u>\$ 547,520</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>Justice Center Fire Protection System and Moisture Censoring Devices</u>	<u>Carrizo Wilcox Aquifer</u>	<u>Justice of the Peace and the Constable South Laredo</u>
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
Grant matching	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Justice system	-	-	-
Health and human services	-	-	-
Infrastructure and environmental services	6,690	2,233	5,569
Corrections and rehabilitation	-	-	-
Community and economic development	-	-	-
Debt Service			
Principal	-	-	-
Interest and other charges	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>6,690</u>	<u>2,233</u>	<u>5,569</u>
Excess (deficiency) of revenues over expenditures	<u>(6,690)</u>	<u>(2,233)</u>	<u>(5,569)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt, net	300,000	100,000	250,000
Proceeds from capital leases	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources and uses	<u>300,000</u>	<u>100,000</u>	<u>250,000</u>
SPECIAL ITEM			
Proceeds from sale of equipment	-	-	-
Net change in fund balances	<u>293,310</u>	<u>97,767</u>	<u>244,431</u>
Fund balances - beginning, Restated	-	-	-
Fund balances - ending	<u>\$ 293,310</u>	<u>\$ 97,767</u>	<u>\$ 244,431</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>Penitas West</u> <u>Community Center</u>	<u>Quad City Community</u> <u>Center Mirando</u>	<u>Bruni Community</u> <u>Center</u>	<u>El Cenizo/Rio Bravo</u> <u>Community Centers</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	3,345	3,125	1,562	6,690
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>3,345</u>	<u>3,125</u>	<u>1,562</u>	<u>6,690</u>
Excess (deficiency) of revenues over expenditures	<u>(3,345)</u>	<u>(3,125)</u>	<u>(1,562)</u>	<u>(6,690)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt, net	150,000	140,000	70,000	300,000
Proceeds from capital leases	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>150,000</u>	<u>140,000</u>	<u>70,000</u>	<u>300,000</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>146,655</u>	<u>136,875</u>	<u>68,438</u>	<u>293,310</u>
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ 146,655</u>	<u>\$ 136,875</u>	<u>\$ 68,438</u>	<u>\$ 293,310</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>Cuatro Vientos</u> <u>Road Loop/Bridge #5</u>	<u>Park Development</u> <u>Series 02</u>	<u>Capital Outlay Series</u> <u>2002</u>
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-
Fees and fines	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
Grant matching	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Justice system	-	-	-
Health and human services	-	-	-
Infrastructure and environmental services	3,125	22,611	15,604
Corrections and rehabilitation	-	-	-
Community and economic development	-	-	-
Debt Service			
Principal	-	-	-
Interest and other charges	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>3,125</u>	<u>22,611</u>	<u>15,604</u>
Excess (deficiency) of revenues over expenditures	<u>(3,125)</u>	<u>(22,611)</u>	<u>(15,604)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt, net	140,000	1,015,000	700,000
Proceeds from capital leases	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources and uses	<u>140,000</u>	<u>1,015,000</u>	<u>700,000</u>
SPECIAL ITEM			
Proceeds from sale of equipment	-	-	-
Net change in fund balances	<u>136,875</u>	<u>992,389</u>	<u>684,396</u>
Fund balances - beginning, Restated	-	-	-
Fund balances - ending	<u>\$ 136,875</u>	<u>\$ 992,389</u>	<u>\$ 684,396</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2002

	<u>Debt Service</u>	<u>Total-Other Governmental Funds</u>
REVENUES		
Property Taxes	\$ 4,791,623	\$ 5,052,783
Sales and miscellaneous taxes	-	382,440
Fees and fines	-	1,543,681
Intergovernmental	-	11,514,500
Charges for services	-	3,441,164
Investment earnings	139,809	346,028
Miscellaneous	-	1,423,247
Grant matching	-	957,022
Total revenues	<u>4,931,432</u>	<u>24,660,865</u>
EXPENDITURES		
Current:		
General government	-	1,306,508
Public safety	-	1,708,196
Justice system	-	3,007,923
Health and human services	-	2,462,411
Infrastructure and environmental services	-	4,047,095
Correcetions and rehabilitation	-	3,475,214
Community and economic development	-	852,648
Debt Service	-	-
Principal	2,344,245	2,400,692
Interest and other charges	2,548,385	2,667,246
Capital Outlay	-	9,741,046
Total Expenditures	<u>4,892,630</u>	<u>31,668,979</u>
Excess (deficiency) of revenues over expenditures	<u>38,802</u>	<u>(7,008,114)</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from long-term debt, net	-	4,300,000
Proceeds from capital leases	-	292,795
Transfers in	58,000	647,344
Transfers out	-	(891,660)
Total other financing sources and uses	<u>58,000</u>	<u>4,348,479</u>
SPECIAL ITEM		
Proceeds from sale of equipment	-	10,140
Net change in fund balances	<u>96,802</u>	<u>(2,649,495)</u>
Fund balances - beginning, Restated	481,017	17,861,701
Fund balances - ending	<u>\$ 577,819</u>	<u>\$ 15,212,206</u>

Concluded